EXHIBIT S-34

S-34 L. B. Foster Memorandum and Exhibits

TO: PCI PRP Sub-Committee
FROM: Northwest Pipe Company (Steven R. Schell CERCLA Counsel)
DATE: December 13, 2012
SUBJECT: Potential L.B. Foster Liability for Activities in and around the Burgard Site for itself, Beall Pipe & Tank Corp., and its Predecessors

Facts: The former Oregon Shipbuilding Corporation shipyard occupied a stretch of land on the east bank of the Willamette River located between river miles three and five, just to the north of the present-day Port of Portland Terminal Four. Shipbuilding activities at the site occurred predominantly between 1941 and 1945. Beall Pipe & Tank Corp. ("Beall") started acquiring land and operating on the Oregon Shipbuilding site in the area of the Assembly Building in 1950. Beall made and repaired tanker truck trailers, made pipe and made aluminum boats. In the 1970s Beall bought steel from Okura, secured its obligation with stock, and then could not pay. As a result, Okura became a partial owner of Beall. L.B. Foster ("LBF") bought all of Beall's stock in 1976, including Okura's share, and continued and increased operations and output at the Burgard Site. LBF continued making pipe as Beall had. LBF operated at the site from 1976 to 1982 as Beall without establishing, maintaining, or observing separate corporate structure and formalities (that is, the Beall entity did not have board meetings; there were no minutes, pension plan contributions were to LBF, etc.). Bill Tagmyer was appointed by LBF to run the site as a division of LBF and he did so until 1982. When Northwest Pipe acquired the site in 1982, the deed was from Beall, which continued to exist on paper and, as such, held title to the land.

Short Answer: Under CERCLA both the owner and the operator are liable for (1) response costs and (2) natural resources damages. LBF is both an operator and an owner of the site. In addition, LBF has successor liability under the enterprise theory whereby LBF simply continued Beall's manufacturing activity.

Analysis: There are three bases for liability: (A) operator liability, (B) parent-subsidiary liability, and (C) successor liability. Each is discussed below and documentary evidence shows that for each type of liability, LBF is liable for Beall's activity at the site.

A. Operator Liability. Did LBF operate at the site between 1976 and 1982? Tests for operator liability includes whether: (1) LBF controlled production; (2) LBF determined management; (3) LBF sold in its own name; (4) LBF directly paid employees; (5) LBF actually made decisions on the use of the facility; and (6) LBF actually made decisions regarding the contaminants of concern? See 42 USC §9607(a); *United States v. Bestfoods, et al.* 118 SCt 1876 (1998).

Table A – Operator Liability, lays out the documentary evidence showing that LBF has operator liability at the Burgard site even though Beall held title to the land.

B. Parent-Subsidiary Liability. Did LBF maintain the requisite separation from Beall under Oregon corporate law? This question centers on "piercing the corporate veil." Under Oregon law (*Neidig v. Superior National Insurance Company, 343 Or 434 (2007)*). There are three tests: (A) control; (B) wrongdoing; and (C) harm arising from the wrong doing.

On the second test, the Tenth Circuit explained and established its previous "injustice" prong test to require an analysis of ten factors set forth in *Fish v. East* 114 F.2d 177 (10th Cir. 1940) to determine whether the subsidiary was an instrumentality of the parent corporation. Those ten factors are: (1) the parent corporation owns all or a majority of the capital stock of the subsidiary; (2) the parent and subsidiary corporations have common directors and officers; (3) the parent corporation finances the subsidiary; (4) the parent corporation subscribes to all the capital stock of the subsidiary or otherwise controls its incorporation; (5) the subsidiary has grossly inadequate capital; (6) the parent corporation pays the salaries or expenses or losses of the subsidiary; (7) the subsidiary has substantially no business except with the parent corporation or no assets except those conveyed to it by the parent corporation; (8) in the papers of the parent corporation, and in the statements of its officers, "the subsidiary" is referred to as such or as a department or division; (9) the directors or executives of the subsidiary do not act independently in the interest of the subsidiary, but take direction from the parent corporation; and(10) the formal legal requirements of the subsidiary as a separate and independent corporation are not observed.

Table B – Parent-Subsidiary Liability, lays out the documentary evidence showing that LBF has parent-subsidiary liability for Beall's acts.

C. Successor liability. Only an "innocent purchaser" escapes successor liability. In addition, while the normal rule is that an entity that buys assets does not assume liability, one of four exceptions to this rule is enterprise liability. (See *Louisiana-Pacific Corp. v. ASARCO Inc.*, 24 F3d 1565 (9th 1994) and *State of Washington And Paccar, Inc. v. United States of America*; 930 FSupp. 474 (W.D.Wash 1996)).

Enterprise liability can be determined by considering all the facts. In a CERCLA case (*Gould, Inc. v. A & M Battery and Tire Service* 950 FSupp. 653, MDPa,1997), under the continuity of enterprise theory, courts take into consideration several factors in determining whether a corporation is a successor to another. Such relevant factors include: (1) retention of the same employees, (2) supervisory personnel, (3) production facilities in the same location, (4) name, (5) product, and (6) continuity of assets, (7) general business operations, and (8) whether the successor holds itself out as the continuation of the previous enterprise.

Table C – Successor Liability, lays out the documentary evidence showing that LBF has successor liability for Beall's acts.

Conclusion: The documentary evidence shows that LBF is liable for the acts of Beall under the operator, parent-subsidiary and successor liability tests.

Additional documents, including those recently discovered by the Allocators, would likely provide further evidence regarding LBF's liability at the Beall site.

TABLE A – OPERATOR LIABILITY

Test	Document Type or Title	Evidence and Citation	Comment
1. LBF controlled production	9/29/10 Interview of Bill Tagmyer by Steve Schell	"The Beall operation was treated by L.B. Foster Co. as a division, not as a separate entity. No board meetings were held. He [Bill Tagmyer] had no independent decision-making authority. Consolidated tax returns were filed." (NWP0015801)	LBF controlled Beall's production at the Burgard site.
	11/20/77 Oregonian Article	"Today, the Portland plant consumes 50,000 tons of steel annually, representing a major portion of Foster's $250million yearly earning at five locations . . ."	Beall was producing for LBF at the Burgard site.
	12/06/12 Statement and Declaration of Bill Tagmyer	"Prior to 1976 Northwest Pipe and Casing had a pipe manufacturing operation in Clackamas, Oregon. L.B. Foster and Northwest Pipe and Casing decided to make a joint purchase (i.e. 50-50 ownership with a "put-call" provision) of a spiral weld pipe machine and install it at Clackamas. L.B. Foster sold the products from this machine in its own name through the services of Jim Yowell, its northwest sales person for large pipe. Prior to L.B. Foster purchasing the Beall stock it exercised the put-call provision to buy out Northwest Pipe and Casing's half interest in the spiral weld pipe machine. After it purchased the Beall stock L.B. Foster moved the machine to the Burgard site where it was used by L.B. Foster to manufacture pipe. Jim Yowell continued to sell this product on behalf of L.B. Foster and under the L.B. Foster name. Thus L.B. Foster itself owned equipment and operated a major manufacturing piece of equipment at Burgard." (Exhibit 9, p.2)	LBF controlled and even participated in production at the Burgard site.
2. LBF determined management	12/06/12 Statement and Declaration of Bill Tagmyer	"When L.B. Foster acquired the Beall stock, it initially set up a triumvirate to operate the Burgard site: a plant operations person, Bill Horton; an administrative person, Aileen Roberts; and a sales person, Jim Yowell. All were and remained L.B. Foster employees paid by L.B. Foster. Mr. Horton and Ms. Roberts were from the L.B. Foster San Francisco office. Mr. Yowell was L.B. Foster's sales representative in the Northwest. At the time I was also an L.B. Foster employee and general manager of the L.B. Foster Tacoma District. I was asked about the operation and ultimately was requested to replace the 3 person management with a sole manager, which I became. This change occurred after about a year after L.B. Foster took control of the site." (Exhibit 9, p3)	LBF determined Beall's management on at least two occasions: once immediately after the acquisition of Beall and once about a year after the acquisition.
	9/29/10 Interview of Bill Tagmyer by Steve Schell	"[I]n 1976, at the company's [LBF's] request, he [Bill Tagmyer] became president of Beall Pipe and Tank Co." (NWP0015801)	LBF controlled Beall's management.
	9/29/10 Interview of Bill Tagmyer by Steve Schell	"Even though it [Beall] became a subsidiary . . . he [Bill Tagmyer] operated as a Regional Manager and reported to the Vice President of L.B. Foster Co." (NWP0015801)	LBF controlled Beall's management.
	12/06/12 Statement and Declaration of Bill Tagmyer	"The operation of Beall Pipe and Tank Corporation at Burgard (by which I mean the 27 + acres currently operated there by Northwest Pipe Co.) was treated by L.B. Foster Company, as a division and not as a separate entity from an ownership governance standpoint." (Exhibit 9, p.1)	LBF controlled Beall's management.

2. LBF determined management (continued)	12/06/12 Statement and Declaration of Bill Tagmyer	"Neither my superiors at L.B. Foster nor I saw my role as being president of an independent subsidiary entity. Rather I functioned as a general manager of a division, which is how L.B. Foster operated the Burgard facility. L.B. Foster exercised oversight my performance typical of a division manager; I reported to and had daily conversations with my superior at L.B. Foster, Mr. Roy Gordon. I did not operate as an independent subsidiary officer or employee." (Exhibit 9, p.2)	Bill Tagmyer, as the manager of Beall was in daily contact with his supervisor at LBF and did not operate independently. LBF determined management.
3. LBF sold in its own name	Foster Review, Vol. 8, No. 1 (1982)	An advertisement for L.B. Foster describes it as the "leading producer of spiralweld steel pipe." (Exhibit 1)	The spiralweld steel pipe advertised by LBF was likely produced by Beall. (See 11/20/77 Oregonian article: "Beall Pipe & Tank has the largest tonnage figure with L.B. Foster.")
	12/06/12 Statement and Declaration of Bill Tagmyer	"Prior to 1976 Northwest Pipe and Casing had a pipe manufacturing operation in Clackamas, Oregon. L.B. Foster and Northwest Pipe and Casing decided to make a joint purchase (i.e. 50-50 ownership with a "put-call" provision) of a spiral weld pipe machine and install it at Clackamas. L.B. Foster sold the products from this machine in its own name through the services of Jim Yowell, its northwest sales person for large pipe. Prior to L.B. Foster purchasing the Beall stock it exercised the put-call provision to buy out Northwest Pipe and Casing's half interest in the spiral weld pipe machine. After it purchased the Beall stock L.B. Foster moved the machine to the Burgard site where it was used by L.B. Foster to manufacture pipe. Jim Yowell continued to sell this product on behalf of L.B. Foster and under the L.B. Foster name. Thus L.B. Foster itself owned equipment and operated a major manufacturing piece of equipment at Burgard." (Exhibit 9, p.2)	Product manufactured at the Burgard site was sold in LBF's name.
4. LBF directly paid employees	12/06/12 Statement and Declaration of Bill Tagmyer	"There was no separate retirement plan for Beall. Because payroll for hourly workers must be met locally, checks to hourly employees were issued under local supervision. However, managers, including me, were paid by L.B. Foster out the Pittsburgh office." (Exhibit 9, p.2)	Mr. Tagmyer, Beall's manager, was paid directly by LBF."
	12/06/12 Statement and Declaration of Bill Tagmyer	"When L.B. Foster acquired Beall, it initially set up a triumvirate to operate the Burgard site: an operations person, Bill Horton; an administrative person, Aileen Roberts; and a sales person, Jim Yowell. All were and remained L.B. Foster employees paid by L.B. Foster." (Exhibit 9, p.3)	The previous management of Beall was also paid directly by LBF.
	Letters and statements	"FOSCO Employee Trust, For all eligible employees of The L.B. Foster Co., Pittsburgh, Pennsylvania 15220" (Exhibit 2)	Retirement plan documents from Beall employee Eldon Hopkins show that he participated in the LBF retirement plan, FOSCO Employee Trust.
	Distribution Request	"L.B. Foster Employee's Thrift Plan Distribution Request" "Location: Beall-Portland" (Exhibit 3)	This request for a distribution from the LBF retirement plan shows that employees at the Beall location were participating in the LBF retirement plan.

	Stock Certificate	"Class A Common Stock, L.B. Foster Company" (Exhibit 4)	This certificate for stock in LBF was received by Eldon Hopkins, a Beall employee, as part of his employee compensation.
5. LBF actually made decisions on the use of the facility	9/29/10 Interview of Bill Tagmyer by Steve Schell	"The Beall operation was treated by L.B. Foster Co. as a division, not as a separate entity. No board meetings were held. He [Bill Tagmyer] had no independent decision-making authority. Consolidated tax returns were filed." (NWP0015801)	LBF controlled Beall's operations and made decisions on the use of the facilities and site.
	12/06/12 Statement and Declaration of Bill Tagmyer	"The operation of Beall Pipe and Tank Corporation at Burgard (by which I mean the 27 + acres currently operated there by Northwest Pipe Co.) was treated by L.B. Foster Company, as a division and not as a separate entity from an ownership governance standpoint." (Exhibit 9, p.1)	LBF controlled Beall's operations and made decisions on the use of the facilities and site.
	12/06/12 Statement and Declaration of Bill Tagmyer	"We had no resident operations engineer, and engineering visits and oversight were provided by engineers out of the Pittsburgh office of L.B. Foster. Capital expenditures were supervised from San Francisco and Pittsburgh, with engineers provided by L.B. Foster, based on approvals from the L.B. Foster board" (Exhibit 9, p.1)	Beall did not have the engineering or other staff to make its own decisions on the use of the site. Those decisions were made by LBF.
	12/06/12 Statement and Declaration of Bill Tagmyer	"Prior to 1976 Northwest Pipe and Casing had a pipe manufacturing operation in Clackamas, Oregon. L.B. Foster and Northwest Pipe and Casing decided to make a joint purchase (i.e. 50-50 ownership with a "put-call" provision) of a spiral weld pipe machine and install it at Clackamas. L.B. Foster sold the products from this machine in its own name through the services of Jim Yowell, its northwest sales person for large pipe. Prior to L.B. Foster purchasing the Beall stock it exercised the put-call provision to buy out Northwest Pipe and Casing's half interest in the spiral weld pipe machine. After it purchased the Beall stock L.B. Foster moved the machine to the Burgard site where it was used by L.B. Foster to manufacture pipe. Jim Yowell continued to sell this product on behalf of L.B. Foster and under the L.B. Foster name. Thus L.B. Foster itself owned equipment and operated a major manufacturing piece of equipment at Burgard." (Exhibit 9, p.2)	This is very specific example of LBF making decisions on the use of the site.
6. LBF actually made decisions regarding the contaminants of concern	9/29/10 Interview of Bill Tagmyer by Steve Schell	"The Beall operation was treated by L.B. Foster Co. as a division, not as a separate entity. No board meetings were held. He [Bill Tagmyer] had no independent decision-making authority. Consolidated tax returns were filed." (NWP0015801)	LBF controlled all of Beall's operations.
	12/06/12 Statement and Declaration of Bill Tagmyer	"The operation of Beall Pipe and Tank Corporation at Burgard (by which I mean the 27 + acres currently operated there by Northwest Pipe Co.) was treated by L.B. Foster Company, as a division and not as a separate entity from an ownership governance standpoint." (Exhibit 9, p.1)	LBF controlled all of Beall's operations.
	12/13/12 Letter from Ken Shump, CH2MHill	"In my opinion, the types of contamination identified in these 1989 documents very likely represented, at least in part if not in the majority, historical contamination residuals related to past materials handling and waste management practices that were commonplace prior to the modern era of waste management practices." (Exhibit 10, p.1)	Contaminants were on site from users prior to 1982 when Northwest Pipe took control of the site.

	12/13/12 Letter from Ken Shump, CH2MHill	"Consequently, in my opinion it is reasonable to conclude that at least some of the hazardous substances and petroleum products identified by investigations at the Northwest Pipe property are lingering remnants of practices that were commonplace prior to Northwest Pipe's acquisition of the property in 1982." (Exhibit 10, p2)	Contaminants were on site from users prior to 1982 when Northwest Pipe took control of the site.

TABLE B – PARENT-SUBSIDIARY LIABILITY

Test	Document Type or Title	Evidence and Citation	Comment
1. Control	9/29/10 Interview of Bill Tagmyer by Steve Schell	"The Beall operation was treated by L.B. Foster Co. as a division, not as a separate entity. No board meetings were held. He [Bill Tagmyer] had no independent decision-making authority. Consolidated tax returns were filed." (NWP0015801)	Beall was controlled by LBF.
	12/06/12 12/06/12 Statement and Declaration of Bill Tagmyer	"The operation of Beall Pipe and Tank Corporation at Burgard (by which I mean the 27 + acres currently operated there by Northwest Pipe Co.) was treated by L.B. Foster Company, as a division and not as a separate entity from an ownership governance standpoint." (Exhibit 9, p.1)	Beall was controlled by LBF.
	12/06/12 12/06/12 Statement and Declaration of Bill Tagmyer	"As the general manager at the Burgard site for L.B. Foster from 1977 to 1982 I had the normal independence of a division manager in terms of day to day operations, but periodic reports were required, and I was in daily contact with my superior at L. B. Foster, Mr. Roy Gordon. All major invoices were paid out of the San Francisco office of L. B. Foster, including such items as individual employees' expense reports. Human Relations matters were handled from both the San Francisco and Pittsburgh offices of L.B. Foster. All credit decisions were made by and thru the L.B. foster San Francisco office. Treasury and insurance functions were handled out of the Pittsburgh office of L.B. Foster. The initial site operations manager after the L.B. Foster takeover, was Bill Horton, an L.B. Foster employee from San Francisco. We had no resident operations engineer, and engineering visits and oversight were provided by engineers out of the Pittsburgh office of L.B. Foster. Capital expenditures were supervised from San Francisco and Pittsburgh, with engineers provided by L.B. Foster, based on approvals from the L.B. Foster board (there were no Beall board meetings that I know of)." (Exhibit 9, p.1)	Beall was controlled by LBF.
	12/06/12 12/06/12 Statement and Declaration of Bill Tagmyer	"All major invoices were paid out of the San Francisco office of L. B. Foster, including such items as individual employees' expense reports. Human Relations matters were handled from both the San Francisco and Pittsburgh offices of L.B. Foster. All credit decisions were made by and thru the L.B. foster San Francisco office." (Exhibit 9, p.1)	Matters such as purchasing and human relations were handled by LBF. LBF had control of these and other aspects of Beall.

2. Wrongdoing	9/29/10 Interview of Bill Tagmyer by Steve Schell	"The Beall operation was treated by L.B. Foster Co. as a division, not as a separate entity. No board meetings were held." (NWP0015801) "There was no functioning Beall board, to my knowledge, taking any corporate actions or holding meetings. " (Exhibit 9, p.2)	No annual meetings were held. Pursuant to the statute in effect at the time, an annual meeting of shareholders was required. (ORS 57.145(2), rev. 1965. The current statute is ORS 60.201(2))
	12/06/12 Statement and Declaration of Bill Tagmyer	"There was no separate retirement plan for Beall. Because payroll for hourly workers must be met locally, checks to hourly employees were issued under local supervision. However, managers, including me, were paid by L.B. Foster out the Pittsburgh office." (Exhibit 9, p.2)	The retirement funds and other finances of Beall and LBF were co-mingled.
See also ten factors expanding on wrongdoing from *Fish v. East (114 F.2d 177 (10th Cir. 1940)*:			
2.a. the parent corporation owns all or a majority of the capital stock of the subsidiary	12/06/12 Statement and Declaration of Bill Tagmyer	"My recollection is that L.B. Foster bought 100% of the stock of Beall Pipe and Tank Corporation from Okura and the Beall family." (Exhibit 9, p.1)	LBF owned all of Beall's stock.
2.b. the parent and subsidiary corporations have common directors and officers			We expect that documents would show that LBF and Beall's have common directors of officers. However, as neither LBF nor Beall are participants, we do not have documents that might show this.
2.c. the parent corporation finances the subsidiary	9/29/10 Interview of Bill Tagmyer by Steve Schell	"The Beall operation was treated by L.B. Foster Co. as a division, not as a separate entity. No board meetings were held. He [Bill Tagmyer] had no independent decision-making authority. Consolidated tax returns were filed." (NWP0015801)	Consolidated tax returns indicate that LBF and Beall's funds were not separate.
	12/06/12 Statement and Declaration of Bill Tagmyer	"All credit decisions were made by and thru the L.B. foster San Francisco office. Treasury and insurance functions were handled out of the Pittsburgh office of L.B. Foster." (Exhibit 9, p.1)	Credit and financial arrangements as well as capital expenditures were handled by LBF.
	12/06/12 Statement and Declaration of Bill Tagmyer	"There was no separate retirement plan for Beall. Because payroll for hourly workers must be met locally, checks to hourly employees were issued under local supervision. However, managers, including me, were paid by L.B. Foster out the Pittsburgh office." (Exhibit 9, p.2)	LBF's handling of the retirement funds and payroll indicates that LBF financed Beall.
2.d. the parent corporation subscribes to all the capital stock of the subsidiary or otherwise controls its incorporation	12/06/12 Statement and Declaration of Bill Tagmyer	"My recollection is that L.B. Foster bought 100% of the stock of Beall Pipe and Tank Corporation from Okura and the Beall family." (Exhibit 9, p.1)	LBF owned all of Beall's stock.
2.e. the subsidiary has grossly inadequate capital	12/06/12 Statement and Declaration of Bill Tagmyer	"All credit decisions were made by and thru the L.B. foster San Francisco office. Treasury and insurance functions were handled out of the Pittsburgh office of L.B. Foster." (Exhibit 9, p.1)	All credit and financing matters being handled by LBF indicates that Beall had grossly inadequate capital.
2.f. the parent corporation pays the salaries or expenses or losses of the subsidiary	Letters and statements	"FOSCO Employee Trust, For all eligible employees of The L.B. Foster Co., Pittsburgh, Pennsylvania 15220" (Exhibit 2)	Retirement plan documents from Beall employee Eldon Hopkins show that he participated in the LBF retirement plan, FOSCO Employee Trust.

	Distribution Request	"L.B. Foster Employee's Thrift Plan Distribution Request" "Location: Beall-Portland" (Exhibit 3)	This request for a distribution from the LBF retirement plan shows that employees at the Beall location were participating in the LBF retirement plan.
	Stock Certificate	"Class A Common Stock, L.B. Foster Company" (Exhibit 4)	This certificate for stock in LBF was received by Eldon Hopkins, a Beall employee, as part of his employee compensation.
	12/06/12 Statement and Declaration of Bill Tagmyer	"All credit decisions were made by and thru the L.B. Foster San Francisco office. Treasury and insurance functions were handled out of the Pittsburgh office of L.B. Foster." (Exhibit 9, p.1)	LBF paid Beall's expenses.
	12/06/12 Statement and Declaration of Bill Tagmyer	"There was no separate retirement plan for Beall. Because payroll for hourly workers must be met locally, checks to hourly employees were issued under local supervision. However, managers, including me, were paid by L.B. Foster out the Pittsburgh office." (Exhibit 9, p.2)	LBF paid at least some of the salaries of Beall's employees.
2.g. the subsidiary has substantially no business except with the parent corporation or no assets except those conveyed to it by the parent corporation			Because neither LBF nor Beall are participants, we do not have documents that might show this.
2.h. in the papers of the parent corporation, and in the statements of its officers, "the subsidiary" is referred to as such or as a department or division	12/06/12 Statement and Declaration of Bill Tagmyer	"The operation of Beall Pipe and Tank Corporation at Burgard (by which I mean the 27 + acres currently operated there by Northwest Pipe Co.) was treated by L.B. Foster Company, as a division and not as a separate entity from an ownership governance standpoint." (Exhibit 9, p.1)	Mr. Tagmyer states that Beall was operated as a division.
2.i. the directors or executives of the subsidiary do not act independently in the interest of the subsidiary, but take direction from the parent corporation	12/06/12 Statement and Declaration of Bill Tagmyer	"Neither my superiors at L.B. Foster nor I saw my role as being president of an independent subsidiary entity. Rather I functioned as a general manager of a division, which is how L.B. Foster operated the Burgard facility. L.B. Foster exercised oversight my performance typical of a division manager; I reported to and had daily conversations with my superior at L.B. Foster, Mr. Roy Gordon. I did not operate as an independent subsidiary officer or employee." (Exhibit 9, p.2)	Mr. Tagmyer did not act independently; he took direction from LBF.
	9/29/10 Interview of Bill Tagmyer by Steve Schell	"[I]n 1976, at the company's [LBF's] request, he [Bill Tagmyer] became president of Beall Pipe and Tank Co." (NWP0015801)	LBF appointed Tagmyer to head Beall.
	9/29/10 Interview of Bill Tagmyer by Steve Schell	"Even though it [Beall] became a subsidiary . . . he [Bill Tagmyer] operated as a Regional Manager and reported to the Vice President of L.B. Foster Co." (NWP0015801)	Beall was not operated independently.
2.j. the formal legal requirements of the subsidiary as a separate and independent corporation are not observed	9/29/10 Interview of Bill Tagmyer by Steve Schell	"The Beall operation was treated by L.B. Foster Co. as a division, not as a separate entity. No board meetings were held. He [Bill Tagmyer] had no independent decision-making authority. Consolidated tax returns were filed." (NWP0015801)	Formal legal requirements for a subsidiary as an independent corporation, including board meetings, were not observed.

	Letters and statements	"FOSCO Employee Trust, For all eligible employees of The L.B. Foster Co., Pittsburgh, Pennsylvania 15220" (Exhibit 2)	Pension contributions for Beall employees being made to LBF's retirement plan indicate that formal legal requirements of a subsidiary were not observed.
3. Harm Arising from Wrongdoing	Crosby & Overton Letter and Reports, 06/30/1989 and 10/01/1989	These documents detail remedial actions taken by Northwest Pipe. (Exhibit 5)	Although these reports detail remedial actions taken by Northwest Pipe beginning in 1989, it is unlikely that the harm they were remediating occurred entirely between Northwest Pipe's acquisition of the site and 1989. Instead, it's likely that Northwest Pipe's actions remediated, at least in part, harm done by LBF or Beall.
	12/13/12 Letter from Ken Shump, CH2MHill	"In my opinion, the types of contamination identified in these 1989 documents very likely represented, at least in part if not in the majority, historical contamination residuals related to past materials handling and waste management practices that were commonplace prior to the modern era of waste management practices." (Exhibit 10, p.1)	Contaminants were on site from users prior to 1982 when Northwest Pipe took control of the site.
	12/13/12 Letter from Ken Shump, CH2MHill	"Consequently, in my opinion it is reasonable to conclude that at least some of the hazardous substances and petroleum products identified by investigations at the Northwest Pipe property are lingering remnants of practices that were commonplace prior to Northwest Pipe's acquisition of the property in 1982." (Exhibit 10, p2)	Contaminants were on site from users prior to 1982 when Northwest Pipe took control of the site.

TABLE C – SUCCESSOR LIABILITY

Test	Document Type or Title	Evidence and Citation.	Comment
1. retention of the same employees	12/06/12 Statement and Declaration of Bill Tagmyer	"When L.B. Foster took over the Burgard site from Beall Pipe and Tank Co, there was considerable continuity in the operations. The operations supervisors, foremen and employees remained the same." (Exhibit 9, p.2)	Employees were retained by LBF.
	10/27/10 Interview of Eldon Hopkins by Steve Schell	". . . went to work at Burgard for Beall Pipe & Tank Corp. in 1967 . . . He has worked at the Burgard site for his full 42 years of working life . . . retired in 2009." (Exhibit 6)	Eldon Hopkins began working for Beall in 1967 and continued to work for Beall at the Burgard site after it was acquired by LBF.
2. retention of the same supervisory personnel	12/06/12 Statement and Declaration of Bill Tagmyer	"When L.B. Foster took over the Burgard site from Beall Pipe and Tank Corporation, there was considerable continuity in the operations. The operations supervisors, foremen and employees remained the same." (Exhibit 9, p.3)	Supervisory personal were retained by LBF.
3. retention of the same production facilities in the same location	12/06/12 Statement and Declaration of Bill Tagmyer	"When L.B. Foster took over the Burgard site from Beall Pipe and Tank Corporation, there was considerable continuity in the operations. The operations supervisors, foremen and employees remained the same. With one exception, the assets remained the same both before and after the transfer to L. B. Foster. The exception, as explained in #3 above, was that L. B. Foster after the takeover moved the large pipe spiral weld machine to the Burgard site, operated it there and sold some product thru L.B. Foster under its own name." (Exhibit 9, p.3)	Beall's facilities were maintained by LBF. The only recent major change to the facility had been the transfer of the tank manufacture and repair business which was completed prior to LBF's acquisition of Beall.
	11/20/77 Oregonian Article	The article describes Beall's operations at the site. (Exhibit 7)	The pipe production facilities were not moved by LBF.
4. retention of the same name	Beall Pipe Brochure	The brochure shows the Beall logo and name. (Exhibit 8)	According to Mr. Hopkins, this brochure was produced after Beall was acquired by LBF. Therefore, the Beall name was still in use.
	9/29/10 Interview of Bill Tagmyer by Steve Schell	"It was in his [Tagmyer's] capacity as Manger/President that he signed the 1982 deed from Beall Pipe, Inc. to Multnomah Land and Equipment Co." (NWP0015801)	The deed was from Beall, not LBF, therefore the Beall name was still in use.
	9/29/10 Interview of Bill Tagmyer by Steve Schell	"The stock transfer included the name, and thus the Bealls could not use their name for some time." (NWP0015801)	The Bealls could not use the name Beall because it was in use by LBF.
	11/20/77 Oregonian Article	The article refers to Beall multiple times. (Exhibit 7)	The Beall name was used by LBF.

5. production of the same product	Beall Pipe Brochure	The brochure shows the various Beall pipe products. (Exhibit 8)	According to Mr. Hopkins, this brochure was produced after Beall was acquired by LBF. Therefore, Beall was still producing the same products as before the acquisition.
	11/20/77 Oregonian Article	The article describes various kinds of pipe made by Beall. (Exhibit 7)	Beall continued to produce the same products as before the acquisition.
	12/06/12 Statement and Declaration of Bill Tagmyer	"When L.B. Foster took over the Burgard site from Beall Pipe and Tank Corporation, there was considerable continuity in the operations. The operations supervisors, foremen and employees remained the same. With one exception, the assets remained the same both before and after the transfer to L. B. Foster. The exception, as explained in #3 above, was that L. B. Foster after the takeover moved the large pipe spiral weld machine to the Burgard site, operated it there and sold some product thru L.B. Foster under its own name." (Exhibit 9, p.3)	LBF continued to produce the same product as Beall.
6. continuity of assets	12/06/12 Statement and Declaration of Bill Tagmyer	"With one exception, the assets remained the same both before and after the transfer to L. B. Foster. The exception, as explained in #3 above, was that L. B. Foster after the takeover moved the large pipe spiral weld machine to the Burgard site, operated it there and sold some product thru L.B. Foster under its own name." (Exhibit 9, p.3)"	The majority of assets were continuous.
7. continuity of general business operations	11/20/77 Oregonian Article	"The acquisition of Beall by Foster has helped in a number of ways." "Today, the Portland plant consumes 50,000 tons of steel annually, representing a major portion of Foster's $250million yearly earning at five locations . . ."	Bill Tagmyer's statements throughout this article are a direct acknowledgement of acquisition and operation.
	12/06/12 Statement and Declaration of Bill Tagmyer	"When L.B. Foster took over the Burgard site from Beall Pipe and Tank Corporation, there was considerable continuity in the operations. The operations supervisors, foremen and employees remained the same. With one exception, the assets remained the same both before and after the transfer to L. B. Foster. The exception, as explained in #3 above, was that L. B. Foster after the takeover moved the large pipe spiral weld machine to the Burgard site, operated it there and sold some product thru L.B. Foster under its own name." (Exhibit 9, p.3)	Operations before and after the LBF acquisition of Beall were continuous.
8. whether the successor holds itself out as the continuation of the previous enterprise			Because neither LBF nor Beall are participants, we do not have documents that might show this.

Exhibits:
1 – Foster Review, Vol. 8, No. 1 (1982)
2 – Letters and statements provided by Eldon Hopkins
3 – Distribution request provided by (b) (6)
4 – Stock Certificate provided by (b) (6)
5 – Crosby & Overton Report and Letter
6 – 10/27/10 Interview of Eldon Hopkins by Steven Schell
7 – 11/20/77 Article from *The Oregonian*, "Beall Pipe More Aggressive."
8 – Beall Pipe Brochure
9 – Statement and Declaration of William Tagmyer, 12/06/2012
10 – 12/13/12 Letter from Ken Shump, CH2MHill

If you were starting out today to tap Lake Mead, you could get all your pipe from one source.

L.B. Foster.

As the nation's leading producer of spiralweld steel pipe, the name L. B. Foster carries a lot of weight.

And because it carries a lot of weight, it also carries a lot of water.

That's because large diameter Fosterweld pipe has all the benefits that make steel pipe best suited for water transmission—ease of installation, longevity, reliability, zero leakage. But also because L. B. Foster manufactures it by a unique process, fabricates it to any configuration, supplies it with special fittings where needed, coats and wraps it to any specifications.

In addition to manufactured pipe like Fosterweld, L. B. Foster supplies all kinds of stock pipe, oil country tubular goods, water well casing and pump columns. We are also North America's most complete supplier of rail and track products, and its leading specialist in piling, foundation construction equipment and highway products.

Doing what makes sense in the marketplace has always been our basic philosophy. Finding a need and then developing the products or services to fill it has always been our guiding principle.

All of which explains the reputation we so proudly bear today. A company that has married creativity with dependability to serve the major industries that serve the nation. L. B. Foster Company, 415 Holiday Drive, Pittsburgh PA 15220.

FOSTER

The world-wide marketing organization specializing in rail, pipe, piling and construction products.

YOUR PLAN STATEMENT

AD

SOCIAL SECURITY NO.	SPECIAL ID	DATE PREPARED
(b) (6)		08/13/79

FD	FUND DESCRIPTION
1	GUARANTEED ACCOUNT
2	VARIABLE ACCOUNT SA-3

(4)

)ISTER COMPANY-THRIFT PORTION
(PLAN WITH VOLUNTARY

(b) (6)

(b) (6)

SUMMARY OF TOTAL ACTIVITIES

PRIOR BALANCE ON 12/29/78	$
CONTRIBUTIONS	$
INTEREST OR MKT-VALUE-CHG	$
FORFEITURES	$
BALANCE ON 06/29/79	$
VESTED BALANCE	$

	FUND 1	FUND 2
YER 0% VESTED		
R BALANCE ON (b) (6)	$	(b) (6)
NTRIBUTIONS	$	
TEREST OR MKT-VALUE-CHG	$	
RFEITURES	$	
. BALANCE ON 06/29/79	$	
STED BALANCE AFTER	$	
. WITHDRAWALS		
4 CONTR $ (b) (6)		
YEE		
R BALANCE ON 12/29/78	$	
NTRIBUTIONS	$	
TEREST OR MKT-VALUE-CHG	$	
. BALANCE ON 06/29/79	$	
4 CONTR $ (b) (6)		
ANS ASSETS 0% VESTED		
R BALANCE ON 12/29/78	$	
NTRIBUTIONS	$	
TEREST OR MKT-VALUE-CHG	$	
RFEITURES	$	
L BALANCE ON 06/29/79	$	
STED BALANCE AFTER	$	
L WITHDRAWALS		
4 CONTR $ (b) (6)		
L		
R BALANCE ON 12/29/78	$	
NTRIBUTIONS	$	
TEREST OR MKT-VALUE-CHG	$	
L BALANCE ON 06/29/79	$	
4 CONTR $ (b) (6)		

YOUR PLAN STATEMENT

AD

DIV.	SOCIAL SECURITY NO.	SPECIAL ID	DATE PREPARED
(b) (6) [redacted]			11/05/79

FD	FUND DESCRIPTION
1	GUARANTEED ACCOUNT
2	VARIABLE ACCOUNT SA-3

(5)

OSTER COMPANY-THRIFT PORTION
T PLAN WITH VOLUNTARY

(b) (6) [redacted]

SUMMARY OF TOTAL ACTIVITIES

PRIOR BALANCE ON 12/29/78 $
CONTRIBUTIONS $
INTEREST OR MKT-VALUE-CHG $
FORFEITURES $

BALANCE ON 09/28/79 $
VESTED BALANCE $

(b) (6) [redacted]

	FUND 1	FUND 2
YER 0% VESTED	(b) (6) [redacted]	

R BALANCE ON (b) (6) [redacted] $
NTRIBUTIONS $
TEREST OR MKT-VALUE-CHG $
RFEITURES $
L BALANCE ON 09/28/79 $
STED BALANCE AFTER $
L WITHDRAWALS
M CONTR $ (b) (6) [redacted]

YEE
R BALANCE ON 12/29/78 $
NTRIBUTIONS $
TEREST OR MKT-VALUE-CHG $
L BALANCE ON 09/28/79 $
M CONTR $ (b) (6) [redacted]

ANS ASSETS 0% VESTED
R BALANCE ON 12/29/78 $
NTRIBUTIONS $
TEREST OR MKT-VALUE-CHG $
RFEITURES $
L BALANCE ON 09/28/79 $
STED BALANCE AFTER $
L WITHDRAWALS
M CONTR $ (b) (6) [redacted]

R BALANCE ON 12/29/78 $
NTRIBUTIONS $
TEREST OR MKT-VALUE-CHG $
L BALANCE ON 09/28/79 $
M CONTR $ (b) (6) [redacted]

6

"BULLETIN"

FOSCO EMPLOYEES TRUST VESTING SCHEDULE IMPROVED

To: All Salaried Employees

You will now begin vesting in your Fosco Trust account after three years of service and attain 100 percent vesting after ten years of service. Listed below is the improved schedule which will be retroactive to January 1, 1979:

Years of Service	Vesting Percentage
1	0
2	0
3	30
4	40
5	50
6	60
7	70
8	80
9	90
10	100

In addition to the above improved schedule, the age and service, "rule of 45," vesting schedule will continue to be applicable for those people hired prior to January 1, 1979; and the vesting schedule which produces the largest vesting percentage will be used to compute the benefit. See your Benefits Manual for further explanation of the vesting schedule under the "rule of 45."

JOSEPH F. KERNER
Manager — Compensation
and Personnel Practices

JFK/bjp

(b) (6) [redacted]

(7)

FOSTER
L.B.FOSTER COMPANY
415 Holiday Drive
Pittsburgh PA 15220
(412) 928-3400
TWX 710-664-4325

Inter-Office Correspondence

October 1, 1979

TO: ALL FOSCO EMPLOYEES TRUST PARTICIPANTS

1978 FOSCO STATEMENT

The 1978 statement is up-to-date.

The 1977 statement was in error as several terminated employees, who left in 1975, 1976, and 1977 with vested account balances, were not paid according to the amended (amended during 1977 retroactive to January 1, 1976) vesting schedules and years of service rules (1,000 hours in a year is one year of service). As a result, the Fosco Employees Trust owed these terminated employees additional monies, and the monies were allocated based on the year end 1977 valuation.

All account balances as of 1977 had to be recalculated taking into account the additional payouts. These additional payouts reduced all account balances. Therefore, you can not take your 1977 book value balance, add the 1978 contribution, forfeitures, and earnings and obtain the 1978 book value.

Joseph F Kerner

JOSEPH F. KERNER
Manager - Compensation &
Personnel Practices

JFK/bjp

FOSCO EMPLOYEES TRUST

For all eligible employees of The L. B. Foster Co., Pittsburgh, Pennsylvania 15220

(8)

YOUR STATEMENT OF ACCOUNT FOR THE PERIOD FROM 1/ 1/80 TO 12/31/80

PREPARED FOR

(b) (6)

PORTLAND ORE 97203

SOCIAL SECURITY NUMBER (b) (6)
LOCATION (b) (6)
TOTAL POINTS
VESTED PERCENT

		(b) (6)
OPENING BALANCE	$	
CONTRIBUTIONS	$	
REALLOCATED FORFEITURES	$	
INVESTMENT EXPERIENCE	$	
CLOSING BALANCE	$	
VESTED BALANCE	$	

COMPANY CONTRIBUTIONS ARE BASED ON YOUR COMPENSATION AND YEARS OF SERVICE. YOU RECEIVE ONE POINT FOR EACH $100 OF COMPENSATION AND ONE POINT FOR EACH YEAR OF SERVICE.

FOR EACH YEAR AFTER AGE 21 IN WHICH YOU WORK 1,000 HOURS OR MORE, ONE YEAR OF SERVICE IS CREDITED TOWARD VESTING. COMPLETE DETAILS ARE INCLUDED IN THE L.B. FOSTER BENEFITS MANUAL.

YOUR PLAN STATEMENT

A1

SPECIAL ID DATE PREPARED

(b) (6)

09/02/81

FD FUND DESCRIPTION

1 GUARANTEED ACCOUNT

2 VARIABLE ACCOUNT SA-3

(9)

OSTER COMPANY-THRIFT PORTION
T PLAN WITH VOLUNTARY

(b) (6)

SUMMARY OF TOTAL ACTIVITY

(b) (6)

PRIOR BALANCE ON 12/31/80
CONTRIBUTIONS
INTEREST OR MKT-VALUE-CHG

BALANCE ON 06/30/81
VESTED BALANCE

	FUND 1	FUND 2
YER 100% VESTED	(b) (6)	
R BALANCE ON 12/31/80		
NTRIBUTIONS		
TEREST OR MKT-VALUE-CHG		
L BALANCE ON 06/30/81		
STED BALANCE AFTER		
L WITHDRAWALS		
M CONTR (b) (6)		
YEE		
R BALANCE ON 12/31/80		
NTRIBUTIONS		
TEREST OR MKT-VALUE-CHG		
L BALANCE ON 06/30/81		
M CONTR (b) (6)		
ANS ASSETS 0% VESTED		
R BALANCE ON 12/31/80		
NTRIBUTIONS		
TEREST OR MKT-VALUE-CHG		
L BALANCE ON 06/30/81		
STED BALANCE AFTER		
L WITHDRAWALS		
M CONTR (b) (6)		
L		
R BALANCE ON 12/31/80		
NTRIBUTIONS		
TEREST OR MKT-VALUE-CHG		
L BALANCE ON 06/30/81		
M CONTR (b) (6)		

YOUR PLAN STATEMENT

AL

SPECIAL ID DATE PREPARED

(b) (6)

05/29/81

FD
1 GUARANTEED ACCOUNT
2 VARIABLE ACCOUNT SA-3

DSTER COMPANY-THRIFT PORTION
T PLAN WITH VOLUNTARY

(b) (6)

SUMMARY OF TOTAL ACTIVITY

(b) (6)

PRIOR BALANCE ON 12/31/80
CONTRIBUTIONS
INTEREST OR MKT-VALUE-CHG

BALANCE ON 03/31/81
VESTED BALANCE

FUND 1 FUND 2

(b) (6)

YER 100% VESTED
R BALANCE ON 12/31/80
NTRIBUTIONS
TEREST OR MKT-VALUE-CHG
. BALANCE ON 03/31/81
STED BALANCE AFTER
. WITHDRAWALS
1 CONTR

(b) (6)

YEE
R BALANCE ON 12/31/80
NTRIBUTIONS
TEREST OR MKT-VALUE-CHG
. BALANCE ON 03/31/81
1 CONTR

(b) (6)

ANS ASSETS 0% VESTED
R BALANCE ON 12/31/80
NTRIBUTIONS
TEREST OR MKT-VALUE-CHG
. BALANCE ON 03/31/81
STED BALANCE AFTER
. WITHDRAWALS
1 CONTR

(b) (6)

R BALANCE ON 12/31/80
NTRIBUTIONS
TEREST OR MKT-VALUE-CHG
. BALANCE ON 03/31/81
1 CONTR

(b) (6)

(13)

FOSTER

L.B.FOSTER COMPANY

415 Holiday Drive
Pittsburgh PA 15220
(412) 928-3400
TWX 710-664-4325

Inter-Office Correspondence

June 22, 1981

FOSCO EMPLOYEES TRUST PARTICIPANTS:

Enclosed is your 1980 Fosco Employees Trust Report.

I am pleased to report that the unit value for contributions and forfeitures is $8.35. This is substantially greater than the 1979 unit value and is a direct result of our combined efforts in improving sales and profitability in 1980. The investment experience, which includes realized earnings and market appreciation, was 26.22%.

The enclosed Report shows an opening balance, 1980 additions to your account, a closing balance, and the portion of the closing balance in which you are vested.

If you have any questions, please direct them to the Corporate Employee Relations Department, attention Elizabeth Board, (412) 928-3468.

W. K. KEARNS

WKK:jmk

Encl.

(14)

6-15-81

TO: FOSCO EMPLOYEES TRUST PARTICIPANTS

FROM: CORPORATE EMPLOYEE RELATIONS

At the November 20, 1980 Board meeting, the L. B. Foster Company Board of Directors passed the following amendments to the Fosco Employees Trust:

1. Section 7 of the Trust agreement has been amended allowing an employee who receives a distribution from the Trust in the form of an annuity, due to termination of employment or early retirement, to elect to receive benefits under the terms of such annuity commencing at any time after the employee's 60th birthday, but not later than his 70th birthday.

2. Section 7 has been further amended to allow terminated participants who are entitled to a cash lump sum distribution of their vested Fosco Trust accounts to receive such distribution after the valuation has been completed at the end of the year in which the person terminated, without waiting for a break in service. This is with the understanding that if he resumes employment with the Company the non-vested portion of his account balance will be restored only if he repays the vested portion, as stated in the plan.

FOSCO EMPLOYEES TRUST

For all eligible employees of The L. B. Foster Co., Pittsburgh, Pennsylvania 15220

(15)

YOUR STATEMENT OF ACCOUNT FOR THE PERIOD FROM 1/ 1/81 TO 12/31/81

PREPARED FOR:

(b) (6)

PORTLAND OR
97203

SOCIAL SECURITY NUMBER (b) (6)
LOCATION
TOTAL POINTS
VESTED PERCENT (b) (6)

		(b) (6)
OPENING BALANCE	$	
CONTRIBUTIONS	$	
REALLOCATED FORFEITURES	$	
INVESTMENT EXPERIENCE	$	
CLOSING BALANCE	$	
VESTED BALANCE	$	

COMPANY CONTRIBUTIONS ARE BASED ON YOUR COMPENSATION AND YEARS OF SERVICE. YOU RECEIVE ONE POINT FOR EACH $100 OF COMPENSATION AND ONE POINT FOR EACH YEAR OF SERVICE.

FOR EACH YEAR AFTER AGE 21 IN WHICH YOU WORK 1,000 HOURS OR MORE, ONE YEAR OF SERVICE IS CREDITED TOWARD VESTING. COMPLETE DETAILS ARE INCLUDED IN THE L.B. FOSTER BENEFITS MANUAL.

(17)

FOSTER

L.B.FOSTER COMPANY

Foster Plaza
P.O. Box 2806
Pittsburgh, PA 15230
(412) 928-3400
TWX 710-664-4325

March 4, 1983

CERTIFIED MAIL

(b) (6)

Portland, OR 97203

Dear (b) (6)

FOSCO EMPLOYEES TRUST DISTRIBUTION

Enclosed is a check in the amount of $12,199.73, which represents the cash payout of your FOSCO account. Also enclosed is Form 1099R, which is to be filed with your 1983 Federal Tax Return.

Your account balance on December 31,1981 was (b) (6) The trust fund experienced a 7.08% gain from its earnings on investments in 1982, which credited your account with (b) (6) earnings.

The above distribution represents the balance standing to your account as of this date.

This distribution may be subject to State Tax for the state in which you reside. Check with your tax advisor to ascertain whether or not you are subject to State Tax for this distribution.

If you have any questions regarding your FOSCO Employees Trust distribution, please contact me by writing to the L. B. Foster Company or by telephoning (412) 928-3459.

Sincerely,

Leo J. Rihn III
Benefits Administrator

FOR HEADQUARTERS USE ONLY

(16)

(b) (6) SOCIAL SECURITY # (b) (6) SPECIAL I. D. #

E ENTERED PLAN 6/1/78 HIRE DATE 7/18/67 LOCATION Beall-Portland

L. B. FOSTER EMPLOYEES' THRIFT PLAN
DISTRIBUTION REQUEST

(b) (6) Termination (b) (6) Retirement (b) (6) Disability (b) (6) Death

A retired employee, disabled employee, or beneficiary of a deceased employee will receive a 100% vesting of his account 30 days after the end of the month in which the request is approved.

A terminated employee may elect to receive his own contributions in 6 - 8 weeks of the date of this request. He may also elect to receive his vested portion of Company contributions at the same time without waiting for a break-in-service to occur. This is with the understanding, however, that if he resumes employment with the Company the non-vested portion of his account balance will be restored only if the employee repays the vested portion of Company contributions, as stated in the Plan.

Note: You may wish to confer with your tax adviser regarding the tax consequences arising from receipt of your Thrift distribution, as requested below.

I, (b) (6) (please print), (b) (6) hereby request distribution of my Thrift Plan Account in the form of _ Cash _ Annuity as described below:

(b) (6)

1. Voluntary Contribution — Payout now / Payout at time of break-in-service
2. Mandatory Contribution — Payout now / Payout at time of break-in-service
3. Company Contribution — Payout now / Payout at time of break-in-service

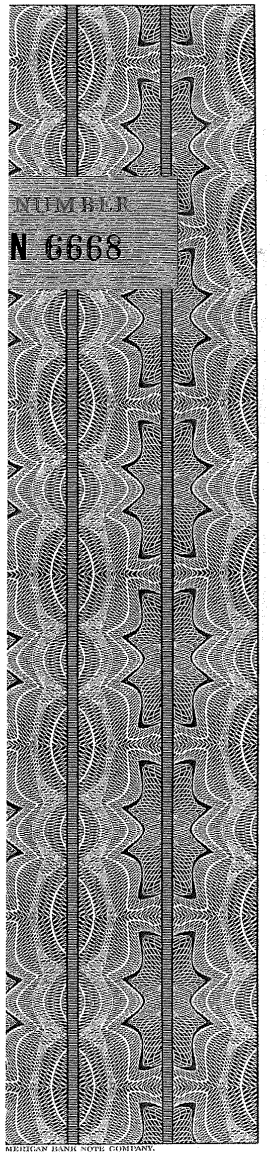
I understand the conditions regarding a payout of my vested portion of the Company contributions, as explained above.

1-27-82 Date (b) (6) S

1-27-82 Date W

Plan Administration Determination:

Date Signed



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CLASS A COMMON STOCK

N6668

FOSTER **L. B. FOSTER COMPANY**

INCORPORATED UNDER THE LAWS OF THE STATE OF DELAWARE

SHARES (b) (6)

CUSIP 350060 10 9

SEE REVERSE FOR CERTAIN DEFINITIONS

THIS CERTIFIES that

(b) (6)

(b) (6)

(b) (6)

is the owner of (b) (6)

FULLY-PAID AND NON-ASSESSABLE SHARES OF CLASS A COMMON STOCK OF THE PAR VALUE OF $.01 EACH OF

L. B. FOSTER COMPANY (herein called the "Corporation") transferable on the books of the Corporation by said owner in person or by his duly authorized attorney upon surrender of this certificate properly endorsed. This certificate and the shares represented hereby are issued and shall be held subject to all of the provisions of the Certificate of Incorporation, as amended, of the Corporation (a copy of which is on file at the office of the Corporation) to all of which the holder of this certificate, by acceptance hereof, assents.

This certificate shall not be valid until countersigned and registered by the Transfer Agent and Registrar.

WITNESS the facsimile seal of the Corporation and the facsimile signatures of its duly authorized officers.

L. B. FOSTER COMPANY CORPORATE SEAL 1977 DELAWARE

Dated MAY 13 1983

Treasurer

Chairman

Countersigned and Registered:
MANUFACTURERS HANOVER TRUST COMPANY
Transfer Agent and Registrar,
By

Authorized Officer

2

MERIDEN BANK NOTE COMPANY

The Corporation will furnish without charge to each stockholder who so requests, a full statement of the designations, powers, preferences and relative, participating, optional or other special rights of each class of shares or series thereof of the Corporation, and the qualifications, limitations or restrictions of such preferences and/or rights. Such request may be made to the Corporation or to the Transfer Agent.

The following abbreviations, when used in the inscription on the face of this certificate, shall be construed as though they were written out in full according to applicable laws or regulations:

TEN COM	–as tenants in common	UNIF GIFT MIN ACT–	.....Custodian.....
TEN ENT	–as tenants by the entireties		(Cust) (Minor)
JT TEN	–as joint tenants with right of survivorship and not as tenants in common		under Uniform Gifts to Minors Act..... (State)

Additional abbreviations may also be used though not in the above list.

For value received, _____ *hereby sell, assign and transfer unto*

PLEASE INSERT SOCIAL SECURITY OR OTHER IDENTIFYING NUMBER OF ASSIGNEE

_____

PLEASE PRINT OR TYPEWRITE NAME AND ADDRESS INCLUDING POSTAL ZIP CODE OF ASSIGNEE

_____

_____

_____ *Shares of the capital stock represented by the within Certificate, and do hereby irrevocably constitute and appoint* _____

_____

Attorney to transfer the said stock on the books of the within named Corporation with full power of substitution in the premises.

Dated, _____

NOTICE: THE SIGNATURE TO THIS ASSIGNMENT MUST CORRESPOND WITH THE NAME AS WRITTEN UPON THE FACE OF THE CERTIFICATE IN EVERY PARTICULAR, WITHOUT ALTERATION OR ENLARGEMENT, OR ANY CHANGE WHATEVER.

26-07-041
5-22-89
CRP

CROSBY & OVERTON, INC.

5420 N. LAGOON
PORTLAND, OREGON 97217
283-1150 or 289-5749

HEAVY DUTY CLEANING
24 HOUR SERVICE

P.O. BOX 1085
20245 76th
SOUTH KENT, WA 98031

Remedial Activities Report
Northwest Pipe and Casing
12005 N. Burgard
Portland, Oregon 97203-0149

Prepared For:

Department of Environmental Quality
Leaking U.S.T. Program
811 S.W. 6th
Portland, Oregon 97204-1390

Prepared By:

Hubert H. Willer
Crosby & Overton, Inc.
5420 N. Lagoon
Portland, Oregon 97217

H. Willer

Introduction:

Crosby & Overton, Inc. was contacted by John Miller, a consultant for Northwest Pipe & Casing, initially to sample an excavation that had held a leaking underground storage tank (L.U.S.T.). Crosby & Overton, Inc. had been informed that Pegasus Waste Management removed the L.U.S.T. originally and reported the leak. Northwest Pipe and Casing had been told that airiation would remediate the site and to date (5/22/89) laboratory analysis of the contaminated soils had not been made.

The L.U.S.T. site is located in the Northeast corner of the property in area 8A (see site diagram). The location of the property is in an industrial section of Portland bordered by Schnitzer Steel Products and Time Oil Corporation.

Following recommendations and consulting with Northwest Pipe and Casing (N.W.P.), Crosby & Overton, Inc. (C & O) was contracted to remediate the L.U.S.T. site on May 30, 1989.

Project Procedures:

On May 22, 1989, C & O took a composite sample from the L.U.S.T. excavation. Upon receiving laboratory analysis (lab report #0470) C & O applied for a special waste permit through Metro for disposal of the soils at St. Johns landfill. The analysis indicated that low level petroleum hydrocarbons (<200 ppm) as gasoline still existed in subsurface soils.

On June 5, 1989 a special waste permit was granted by Rob Smoot, Environmental Engineer for Metro (see attachment). On that day a verbal remedial action plan was developed. It was decided that contaminated soils would be excavated to the extent of what was reasonably feasible, soil would be removed until the standard of "no sight or smell" was reached. Soil samples prior to site closure would be taken and analyzed. Clean soil would be used as backfill. If encountered, ground water would be tested to determine if it had been impacted by the release. All representatives and regulatory agencies would be informed as to the progress of the project and a final report would be submitted after the clean-up activities.

Remedial Activities

On June 6, 1989 C & O began removing contaminated soils. The contaminate plume appeared to be extending in a southerly direction. There was an apparent odor and smell in the soils being excavated. Ground water was encountered at approximately ten (10) feet and a sample was taken. The removal process continued until June 8, 1989. At that time a composite sample of the material being excavated was taken to determine the contaminated levels. Upon receipt of the lab analysis it was found that no detectable levels of petroleum pollutants existed in the excavation to the south (see lab report #0541). Soils to the north, east and west of the excavation could not feasibly be excavated because of existing structures and power lines.

Therefore, a site assessment at this time was warranted. Samples were taken to the north, east and west of the excavation to determine the extent of the plume (see lab report #0541). Approximately 300 yards of soil had been removed up to this point. Initial sampling results indicated that the plume extended to the east and that ground water had been affected, at that time authorization was granted to pump approximately 900 gallons of water that existed in the excavation. The waste water was disposed of at Fuel Processors Inc. (see receipt). John Miller with N.W.P.&C. at this time requested an on-site visit with the D.E.Q. to discuss his responsibilities.

On June 16, 1989 Loren Garner and Andree Pollock, of D.E.Q.s U.S.T. Program, met with Hubert Willer, of C & O, and John Miller to discuss the project to date. At this meeting Loren Garner said that at the very least a more thorough site assessment would have to be performed and if ground water had been affected a monitor well should be installed in the excavation area. The monitor well would be used for removal and sampling of the surface waters.

On June 27, 1989 re-sampling of the excavation to the east was performed to determine if in fact the plume was contained on the property and to get an idea of how much contaminated soil was to be left in place. Three borings, thirty five feet to the east of the L.U.S.T., and thirty feet apart and nine feet down, were made. Samples were obtained at the nine foot level (see sample diagram).

The borings did not have any apparent odor or signs of visible contamination and laboratory analysis confirmed this fact (see lab report #0623).

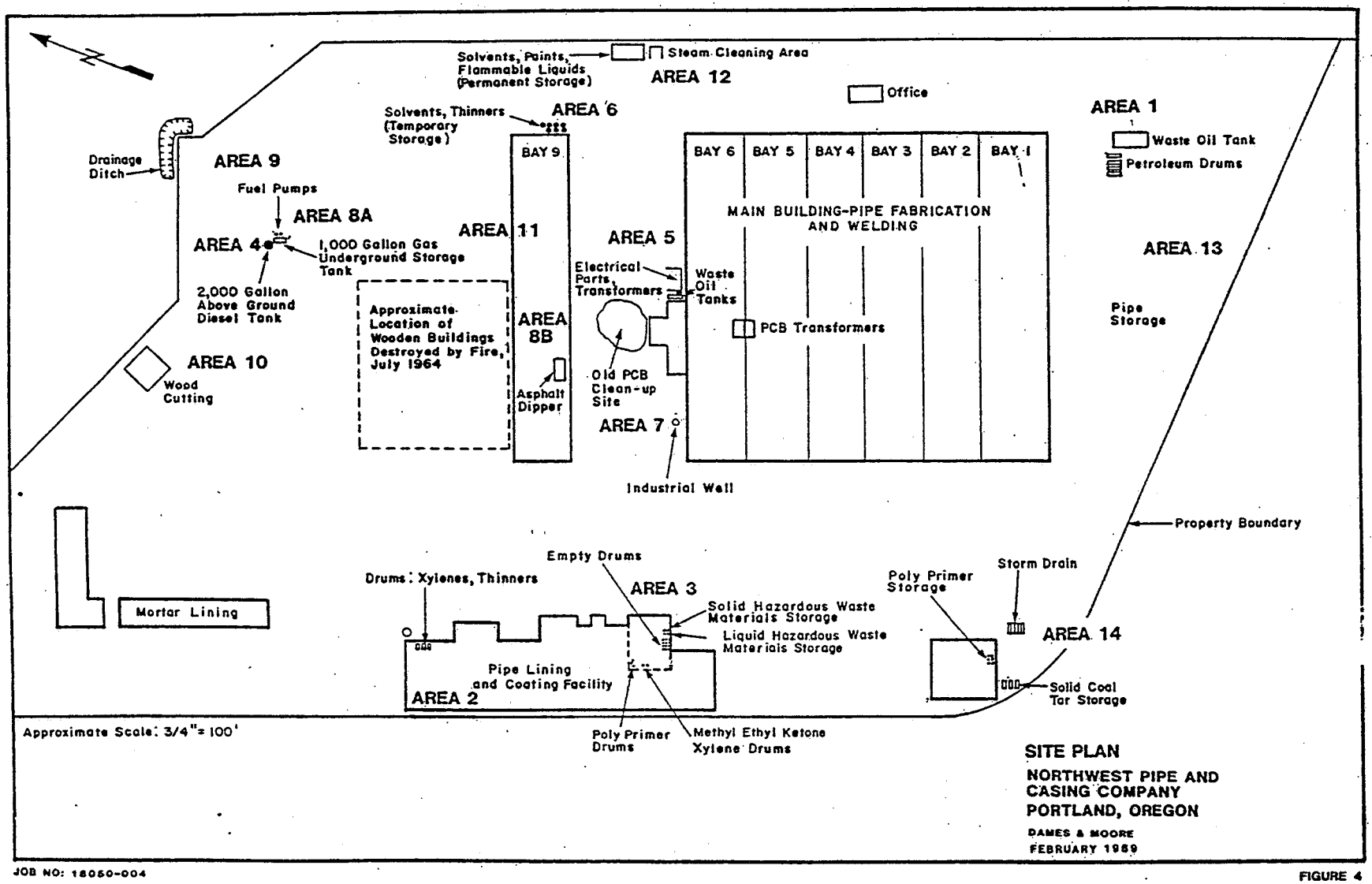
On July 14, 1989 C & O received permission to excavate contaminated soils surrounding the filling area, install a monitor well and backfill the excavations.

The monitor well was installed using two inch environmental casing with a five foot screen. The well was installed to 12 feet, pea gravel was placed around the screened area with a bentonite cap. The well was developed by pumping approximately 400 gallons out of it. Then a sample was obtained and analyzed (see lab report #0742). Results of the analysis indicate that surface ground water has been significantly affected, this is not a true ground water but at the rivers water level.

Conclusions & Recommendations

In view of the fact that N.W.P.&C. has went through significant financial and physical determinations to reduce the contamination resulting from a leaking underground storage tank and the fact that the contaminants are limited in quantity and contained on the property, no further actions are deemed necessary at this time.

In the future samples from the monitor well should be taken to determine the extent of microbial degradation on the water problem. Since the property is located in a heavy industrial area and that the contaminants are contained on site, no threats to the surrounding environment exist.



SITE PLAN
NORTHWEST PIPE AND CASING COMPANY
PORTLAND, OREGON
DAMES & MOORE
FEBRUARY 1989

JOB NO: 18050-004

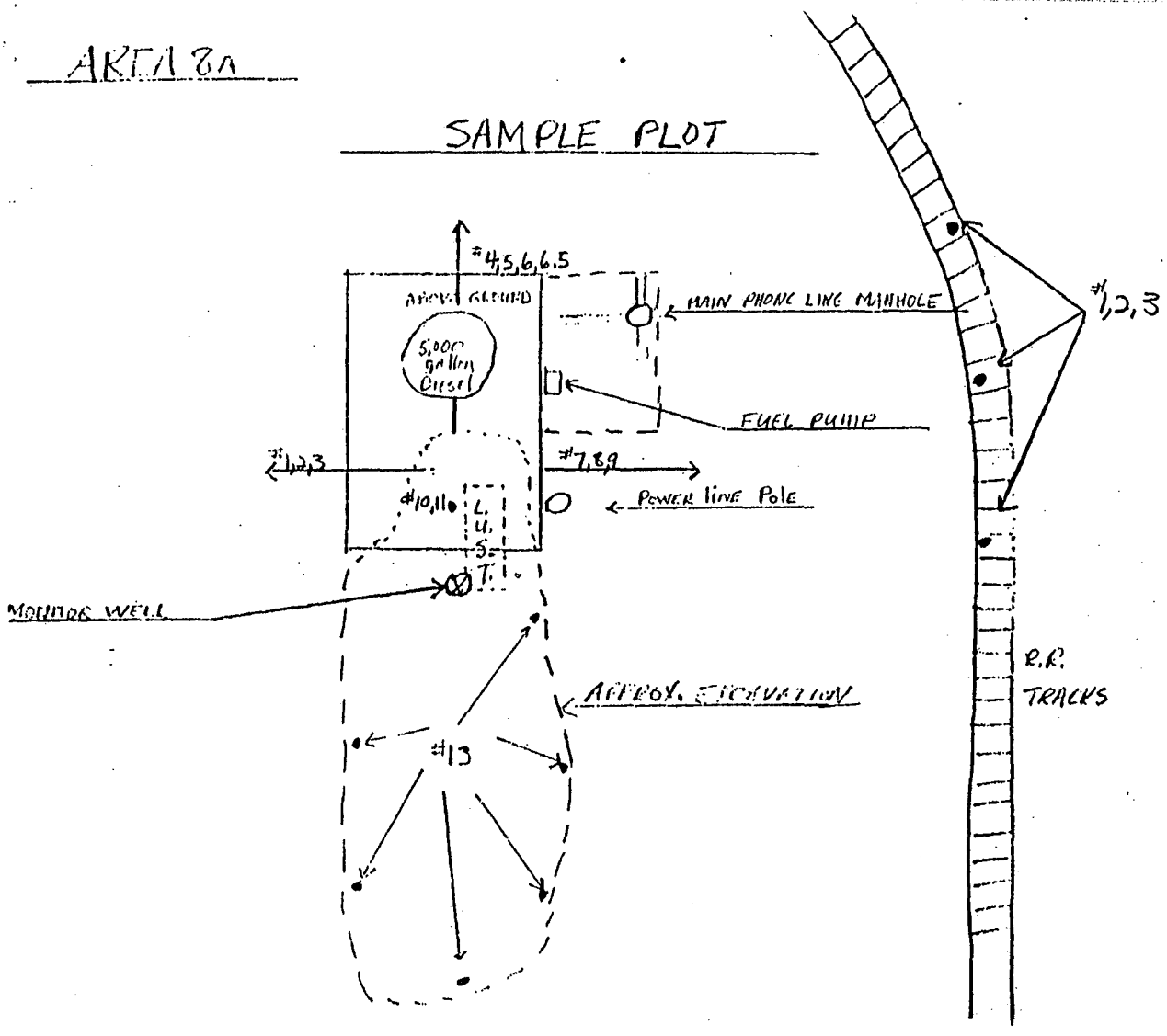
FIGURE 4

J. L. Miller 985-1400

NWP 10723

AREA 8A

SAMPLE PLOT



N

Northwest Pipe + Casing

12005 N. Issaquard

PORTLAND OREGON

22-1104-1

NP-CORRPT

CROSBY & OVERTON, INC.

5420 N. LAGOON
PORTLAND, OREGON 97217
283-1150 or 289-5749

HEAVY DUTY CLEANING
24 HOUR SERVICE

P.O. BOX 1085
20245 76th
SOUTH KENT, WA 98031

August 11, 1989

William H. Dana
811 S.W. Sixth Ave.
Portland, Oregon 97204

Re: N.W. Pipe & Casing

Dear Bill:

The following is a letter report briefing you on the voluntary "housekeeping" at the N.W. Pipe & Casing site.

An area by area progress updating format is in line for this project. As we have discussed the environmental contaminant problems here are low level but the quantities are fairly large with respects to total yardages being treated.

Crosby & Overton has taken the initiative to correctly resample and treat the problem areas on the property. In this time and age it is very commendable that my client is undertaking such a job on a voluntary basis, again any comments concerning this project will be appreciated.

Corrective Action Areas

Area 1

Crosby & Overton resampled this area at a depth of approximately three feet to determine actual solvent concentrations and to get an idea if the total quantity of material that would need to be removed. Approximately 20 yards of material were disposed of at St. John's Landfill under permit #1812 (see lab report #0541). Pg 1-1, 2-4 & Pg. 2-6 Samples were taken under fresh excavation and within one foot of the surface. The highest levels of chlorinated solvents detected in the excavation were 2 ppm tetrachlorethane. Additional samples were taken at 5,7 and 9 feet in a four zone division. Each zone comprised approximately 150 square feet. Samples from Zones #1 and #4 at 5 and 7 feet were analyzed and found to contain only low levels of petroleum hydrocarbons (see lab report #0597). This material (150 cubic yards) was excavated and placed in a bermed treatment area for aeration. Pg 1-3 & Pg. 2-9 After excavating to the depth of nine feet only .17 ppm tetrachlorethane were found in the east wall and .16 ppm found in a composite sample from the bottom. Additional in-situ treatment aeration will take place and resampling of the contaminated areas will occur.

Pgs. 1-4, 2-14, 2-16, 2-19

Areas 2 and 3

Pg. 1-2
Pg. 2-2, 2-4, 2-6

Resampling of these areas was accomplished on June 16, 1989. Soil borings at various depths in these areas indicated only low level solvent contaminants (see lab report 0541). The highest level of solvent contamination found in that round of sampling were in area 3 and only .8 ppm of TCA and .2 ppm of tetrachlorethane were detected. Lab analysis from samples taken within the "pit area" in area 2 indicated only petroleum hydrocarbon existed, no solvents were detected. Approximately 40 yards of soil from this area were excavated and placed on a bermed area for remediation. Closing samples were taken at depths of 1 and 4 feet and no detectable contaminants were found (see lab report #0700). Pgs. 1-6, 2-7, 2-8 - OK

Pg 1-2, 2-4, 2-5, 2-6

In area 3 soil borings at 1 and 3 feet were taken in various areas were breaks in the floor covering had occurred. Again only low level solvent and hydrocarbon contaminants were found in the one foot layer (see lab report 0541). Approximately 3 ft of soil was excavated from the top of this entire area and placed in a bermed area on site for treatment. The area was divided into 5 zones and a composite sample from each zone was taken. Post-excavating samples indicated low levels of solvents still remained (see lab report #0716). The samples were taken within one foot from a fresh excavated zone surface. The excavation was left open for approximately 2 weeks and backfilled per John Miller's request.

Pg. 1-3A, 2-11, 2-12, 2-13 ?

Areas 4 and 8A

A corrective action study is currently being formulated to be presented to Loren Garner with the D.E.Q.'s U.S.T. program. Our study has indicated that surface ground water has been affected. Remaining contaminants in the soil are limited in nature and contained on the property. Soils at the filling area were excavated and placed on a bermed area for on site treatment. A concrete filling area is proposed to be finished to eliminate further contaminating the site.

Areas 5 and 6

Resampling was performed in these areas under the asphalt coverings and inside Bay 9 to determine if in fact there was a problem. Samples were taken in Area 5 and 6 on June 20, 1989 (see lab report #0546) of depths of 1 to 10 feet. Lab analysis from these borings indicate only surface contamination from petroleum hydrocarbon products. No remedial activities are warranted at this time.

Pg. 1-4
Pgs 2-14, 2-15, 2-16, 2-17, 2-18

Pg. 1-2, 2-4, 2-6

Area 9

Resampling in this area was performed on June 16, 1989 (see lab report #0541) at depths of 1 to 6 feet. Low levels of petroleum hydrocarbons (<550 ppm) and solvents (.2 ppm tetrachloroethane) were found up depths of 2 feet. These soils were excavated and placed in a bermed area for on-site treatment (approx. 60 yds.). Post-excavating samples were taken and analyzed (see lab report #0796). A ~~reduction~~ RESIDUAL of .16 ppm was obtained at a four foot level.

Pg 1-5, 2-21

Pg. 1-3, 2-9, 2-10

Area 12

Sampling from 1 to 2 feet in this area (lab report #0597) indicated low level solvent contamination (.3 ppm tetrachloroethane). Soils in this area were excavated (approx. 15 yds.) and placed in a bermed area for on site treatment. Post excavating samples indicated no levels of contaminants existed (lab report #0820).

Area 14

Material from the drain tank were resampled (lab report #0597) and found only to contain low level PCB (4.5 ppm) and petroleum hydrocarbons (740 ppm). this waste material was drummed on site and disposal site is being looked for.

Pg. 1-3, 2-9, 2-10

Sampling Technique

All samples were taken using a hand auger and/or teflon sample spoons. No samples were taken on surface material. Once samples were labeled and logged in Chain of Custody they were placed in coolers and sent to an E.P.A. certified laboratory. All sample containers were cleaned to E.P.A. standards.

Sincerely,

H. Willer

Hubert Willer
Project Manager

Eldon Hopkins

Notes by Steve Schell
10/27/10 (with additions from call on 10/29/10)
As edited by Mr. Hopkins on 11/9/10

Stephanie Heldt and I met with Eldon Hopkins on October 27, 2010 at the conference room of the Burgard office.

Mr. Hopkin's address is (b) (6), Portland, OR 97231 (out Highway 30 toward Scappoose), and his telephone number (b) (6) (no e-mail). However when he was working he lived on (b) (6).

After growing up in (b) (6), Mr. Hopkins came to Oregon and went to work at Burgard for Beall Pipe and Tank Corp. in (b) (6) He knew Johnny Beall and Franklin Beall. He has worked at the Burgard site for his full 42 years of working life. During at least part of his work time he had responsibility for fab. Mr. Hopkins became a foreman and part of management in 1977 and retired in (b) (6)

He provided several documents and Ms. Heldt made copies, attached hereto. He has an advertising brochure showing sizes of Beall Pipe & Tank Corp. "pipe manufacturers for over 75 years" and indicating a specialization in irrigation pipe. There is a list of 31 employees with employee numbers, certain dates and telephone numbers (the last entry appears as 8-18-80). There is a copy of a newspaper clipping showing pipes spilled on the eastbound lanes of the I-80N freeway at the 102nd exit. There is an undated article, after the L.B. Foster 1976 acquisition of Beall that reports that under "general manager" Bill Tagmyer, "Beall Pipe & Tank Corp. has taken a more aggressing posture in world pipe sales." There is a photo of a forklift moving a pipe with fins that refers to it as "manufactured in the Tacoma plant of L.B. Foster Co, parent of Portland's Beall Pipe & Tank Corp." There is another document "Foster Review, Volume 8, Number 1, 1982," but a scan shows that L.B. Foster was producing products similar to those produced at the Burgard site, and they were used all over the U.S.A. Other than that, this document does not appear significant.

In the brochure there is a picture showing the name "Beall Pipe and Tank" on the bays. He used the brochure picture to show the location of the asphalt dip tank at the center of what is now Bay 9. He pointed to a superstructure and said there were two tubes, one being a heater. There ware cranes to lower pipe into the tank.

Also in the picture, Mr. Hopkins pointed to an area immediately to the southeast of Bay 1, where an oil storage tank existed, which was removed in 1970. It is possible to see the shed where this tank was located.

Early in his employment, Bay 4 contained the facility for making riveted culvert and spiral pipe culvert with crimped edges.

Pipe coating was accomplished at the smokehouse, now called the lining and coating building. Both asphalt and coal tar were applied to pipe in the smokehouse.

For many years there was a shed across the road from the southeast corner of the bays where used oil and a 2000 gallon aboveground storage tank were housed. It can be seen in the old Beall pictures (see picture in brochure).

L.B. Foster ran things in its own name. Its operations superintendent was Bill Horton. He was in that position for the time L.B. Foster had an interest in the Burgard site and operations.

As foreman and part of management, from about 1977 through 1982, Mr. Hopkins reported directly to Bill Horton, the superintendent of operations.

Mr. Hopkins retired in 2009, after 42 years of service at Burgard. During his tenure he contributed to the L.B. Foster retirement plan, and he received shares in L.B. Foster (which he still has and will provide a copy of the certificate to us).

Beall Transliner operated out of Bay 1 for many years. This operation was moved in the mid-1970s. By 1980, they were entirely out of Bay 1. Beall bought property in Rivergate and move the Transliner operation there.

When the operations were consolidated the current spiral pipe making machine was returned to the Clackamas facility and replaced an older machine.

The Union Carbide site is above gradient from the Northwest Pipe site. It was a smelly place. It made Ferromanganese, Canbide (Carbide?), Silicomanganese. Mr. Hopkins believes it was the cause of cancer downwind in the North Portland neighborhood. During a strong rain event, the storm sewer coming off the Union Carbide plant would overflow the line and sheet flow would penetrate the Northwest Pipe area and get in the catch basins inside the southeast corner of the bays. Mr. Hopkins caused his office to be built in the upstairs of Bay 2 because it would not suffer floods from Union Carbide. The catch basins in the bays have been capped now.

During the 1980s, there was a strike brought by the boilermakers. Mr. Hopkins was a foreman. He was aware that somebody reported dumping contaminants in the drains inside the bays. He thought it might have been Bud Williams, a maintenance person and strong union supporter, but he is unsure of who that person was. Mr. Williams had originally come from the Clackamas plant when it closed. The allegation was and is untrue, says Mr. Hopkins.

In the flood of 1996, Mr. Hopkins noted when he came to work that the wood blocks under the steel rolls had moved and the rolls had been jumbled together. He wouldn't let his crew enter the area, but went in himself and replace the blocks to make the rolls safe. They steam cleaned the bays after the flood had left a muddy residue on the floor. He started from the east and steam cleaned toward the west because that was the direction of the ground slope. Others had trouble in their bays because they started on the other end. Further, rather than using portable sump pumps in the drains and catch basins, they used a hand shovel and wheel barrow; this made the process much less efficient and it took longer. Mr. Hopkins has a flood photo marked on the frame 2/6/96 showing a blue haze on the water in the Schnitzer area, and only brownish water on the Northwest Pipe property. Mr. Hopkins believes this picture proves that oily debris was on the Schnitzer property when the flood came and some of it washed on to the

Northwest Pipe property. (Later, Mr. Gary Stokes said that aerial photo specialist Hugh Ackroyd took the picture that Mr. Hopkins has and Mr. Ackroyd's company could make additional prints).

Regarding the cement coated pipe, it had two mixers. There was a slurry pit lying between the slurry recapture facilities and the lining and coating building. The wash water would go into the pit and would settle out. Periodically an outside firm would come, clean out the pit and haul the excess away.

Mr. Hopkins said that periodically the Sample Port 3 area would plug up. The company would hire RotoRooter once every two years or so to come in and ream the pipe out and establish flow to Outfall 18. Mr. Hopkins said the storm water pipe leading to Outfall 18 and the cement slurry pit were not connected.

As a follow up, Mr. Hopkins called on October 29, 2010 to say that he had checked is papers. First, he got cash out from the L.B. Foster retirement plan; which means that he had been covered by that plan. Further, he has had shares of L.B. Foster Co. provided during his employment. While he has cashed out a portion of those shares, he still has a certificate for (b) (2) hares. He was unable to locate any stubs from regular pay checks to establish whether Beall or L.B. Foster paid him. (he will arrange with Carol Grant to provide us copies of the documents he has). He said another man, Jack Nutt (now of Bend), also reported to Bill Horton (but I'm not sure what Mr. Nutt's function was). He also said that the manager of the tube mill operation during a portion of his employment was a Sam Ashcraft.

Added by Mr. Hopkins later- Jack Nut [*sic*] was foreman over shipping.

Attachments
Provided by Mr. Hopkins on 10/27/10

1. Beall Pipe & Tank Corporation "Steel Pipe" brochure (ProLaw Document # 356660).
2. "Beall Pipe more aggressive," *The Oregonian* (ProLaw Document # 356661).
3. Staff photos by Wes Guderian, *The Oregonian* (ProLaw Document # 356664).
4. February 6, 1996 aerial photo of flooded Northwest Pipe site (ProLaw Document # 356665).
5. Picture of pipe on freeway, *Oregon Journal* (ProLaw Document # 356668).
6. Daily Time Report showing Employee Names and Phone Numbers (ProLaw Document # 356673).
7. Foster Review, Volume 8, Number 1, 1982 (ProLaw Document # 356680).

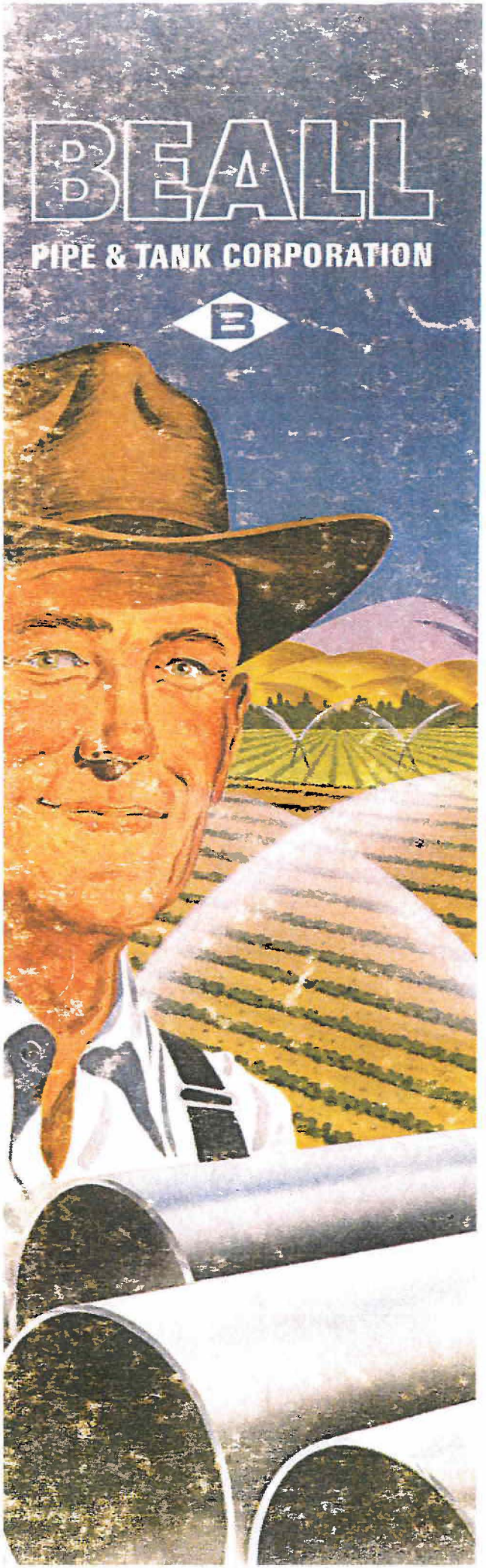
Additional Attachments
Provided by Mr. Hopkins with 11/9/10 Comments on Notes

(All Found in ProLaw Document # 355617)

1. L.B. Foster Stock Certificate.
2. Boilermakers membership and withdrawal cards.
3. L.B. Foster Retirement Plan Statement.
4. L.B. Foster Retirement Plan Statement (1979).
5. L.B. Foster Vesting Schedule.
6. FOSCO Statement (1978).
7. FOSCO Statement (1980).
8. FOSCO Statement (1981).
9. FOSCO Statement (5/1981).
10. Letter from Boilermakers regarding status in Pension Fund (2/14/1990).
11. Boilermaker Pension Statement (2/14/1990).
12. FOSCO Letter Value of Pension (6/22/1981).
13. FOSCO Letter regarding amendments to FOSCO Employee Trust (6/15/1981).
14. FOSCO Employee Trust Statement (1981).
15. L.B. Foster Thrift Plan Distribution Request.
16. L.B. Foster Letter regarding Trust Distribution (3/4/1983).
17. L.B. Foster Address Change Form and Note from Dean Witter.
18. Deposit Slip to FOSCO Trust.
19. Letter from Ralph Elle, Sr., Northwest Pipe, regarding Pension Plan (12/30/1982).

New owner, harder charge

Beall Pipe more aggressive

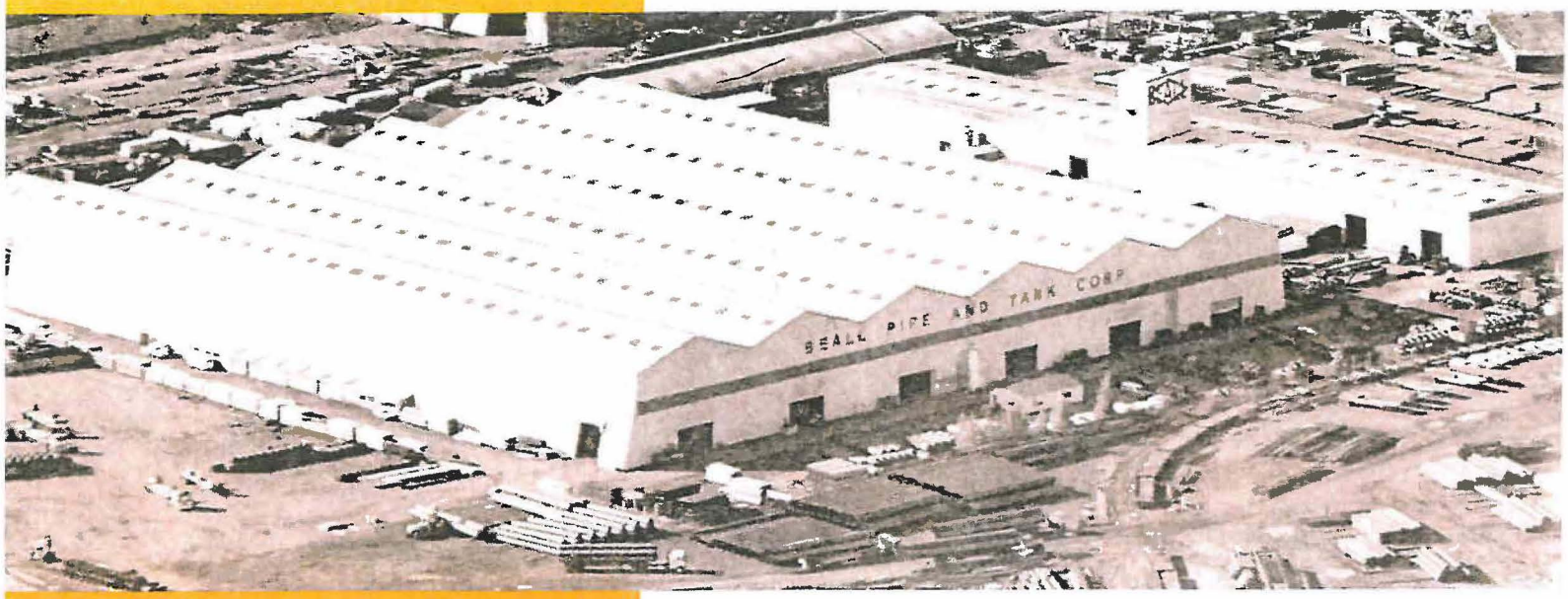


PIPE MANUFACTURERS FOR OVER 75 YEARS

steel pipe

Electric Resistance
and
Submerged Arc Welded
Steel Pipe
for all purposes

. . . and specializing in pipe for water transmission, distribution and irrigation systems

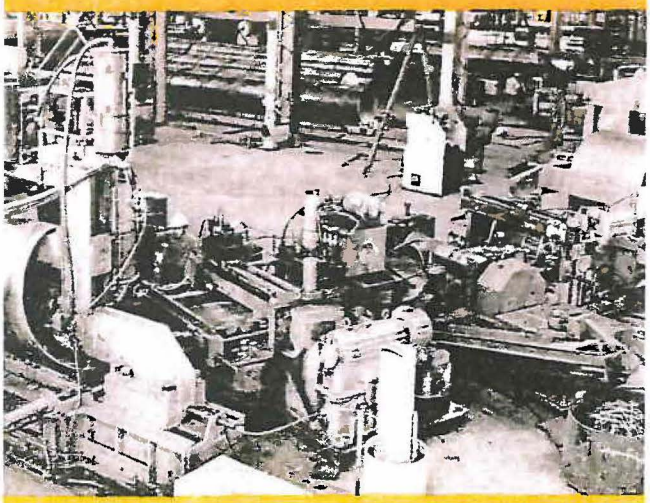


The Beall Way.

At Beall we have an extra ingredient over and above our pipe mills and our 25-acre plant. It's the quality of our products, a superiority we achieve as a result of our rigid system of quality control.

Frequent inspections, tight tolerances and uncompromising tests conducted by independent laboratories enable us to produce quality steel pipe that meets exacting specifications.

The quality of our products is also enhanced by our fine dealer network, which maintains our standards, provides product availability and gives fast service.



Data and references have been compiled from standard published information and from manufacturers' catalogs. This catalog is intended for information and general guidance only. It is not proposed for engineering purposes as materials and specifications are subject to change.

Beall Technology.

Although we produce pipe for all purposes, our major market is irrigation pipe. This includes pipe that forms the main lines, the submains, the laterals, distribution pipe and the pipe used as an integral part of the pivot sprinkler itself.

1. We manufacture Straight-Seam Steel Pipe from 2½" through 16" by the electric resistance welding process. This pipe is called "ERW".

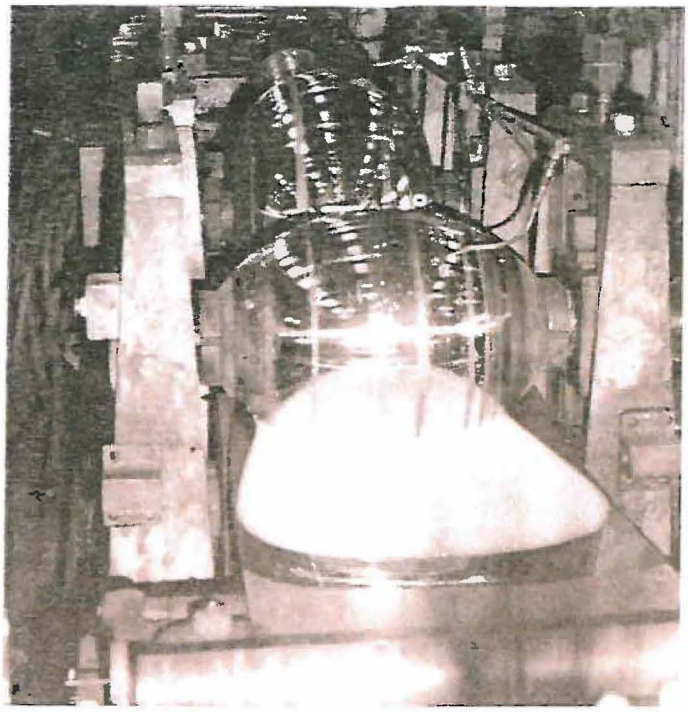
2. Submerged Arc Welded Steel Pipe in 18" and larger diameter is produced by our Spiralweld mills or by the rolled and welded process.

With two Straight-Seam and four Spiralweld mills, Beall has great capacity and flexibility.

We can produce from 2½" through the largest diameter pipe in the United States, pipe in extra-long lengths and pipe cut-to-length, to meet customer requirements.

Because of our great capacity, you, the customer, are more likely to find what you need from Beall.

That's why it's good business to look to Beall for your pipe requirements.



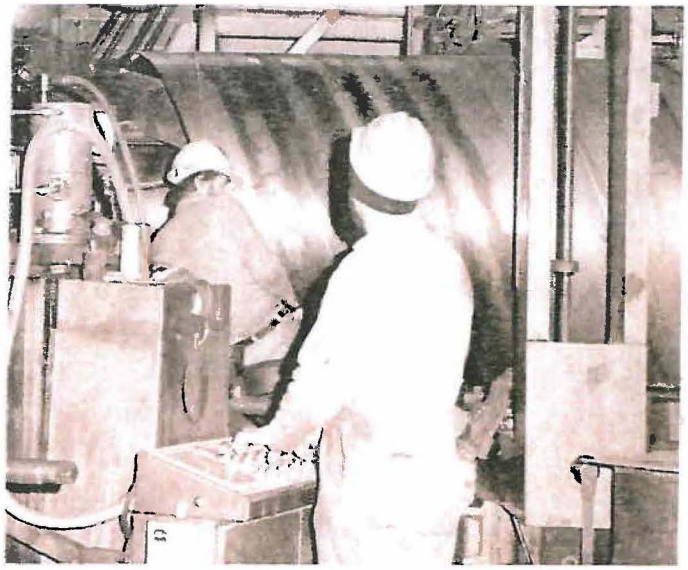
STRAIGHT SEAM STEEL PIPE

. . . manufactured by the electric resistance welding process

O.D. (INCHES)	WALL THICKNESS		I.D. (INCHES)	WEIGHT (BARE) LB./FT.	TEST PRESSURE P.S.I. (75% OF 42,000 YIELD)	HEAD	WORKING PRESSURE (21000 P.S.I.)
	DECIMAL	GAGE OR FRACTION					
2½	.060	16	2.38	1.56	1512	2325	1008
2½	.075	14	2.35	1.94	1890	2907	1260
2½	.105	12	2.29	2.69	2646	4069	1764
2½	.134	10	2.23	3.39	3377	5193	2252
3	.060	16	2.88	1.88	1260	1938	840
3	.075	14	2.85	2.34	1575	2422	1050
3	.105	12	2.79	3.25	2205	3391	1470
3	.134	10	2.73	4.10	2814	4328	1876
3½	.060	16	3.38	2.20	1080	1661	720
3½	.075	14	3.35	2.74	1350	2076	900
3½	.105	12	3.29	3.81	1890	2907	1260
3½	.134	10	3.23	4.82	2412	3709	1608
4	.060	16	3.88	2.53	945	1453	630
4	.075	14	3.85	3.14	1181	1815	787
4	.105	12	3.79	4.37	1653	2542	1102
4	.134	10	3.73	5.53	2110	3246	1407
4½	.075	14	4.35	3.54	1050	1615	700
4½	.105	12	4.29	4.93	1470	2261	980
4½	.134	10	4.23	6.25	1876	2884	1250
4½	.188	3/16"	4.13	8.66	2632	4046	1754
5	.075	14	4.85	3.95	945	1453	630
5	.105	12	4.79	5.49	1323	2035	882
5	.134	10	4.73	6.96	1688	2595	1125
5	.188	3/16"	4.63	9.66	2368	3642	1579
6	.075	14	5.85	4.75	787	1211	525
6	.105	12	5.79	6.61	1102	1695	735
6	.134	10	5.73	8.40	1407	2164	938
6	.188	3/16"	5.63	11.67	1974	3036	1316

STRAIGHT SEAM STEEL PIPE
(Manufactured by the Electric Resistance Welding Process)

O.D. (INCHES)	WALL THICKNESS		I.D. (INCHES)	WEIGHT (BARE) LB./FT.	TEST PRESSURE P.S.I. (75% OF 42,000 YIELD)	HEAD	WORKING PRESSURE (21000 P.S.I.)
	DECIMAL	GAGE OR FRACTION					
6⅝	.075	14	6.47	5.25	713	1096	475
6⅝	.105	12	6.42	7.31	998	1534	665
6⅝	.134	10	6.36	9.29	1274	1958	849
6⅝	.188	3/16"	6.25	12.93	1787	2747	1191
6⅝	.250	¼"		17.02	2377	3654	1584
8	.075	14	7.85	6.35	590	907	393
8	.105	12	7.79	8.85	826	1271	551
8	.134	10	7.73	11.26	1055	1622	703
8	.188	3/16"	7.63	15.69	1480	2277	987
8⅝	.105	12	8.42	9.56	766	1179	511
8⅝	.134	10	8.36	12.15	978	1504	652
8⅝	.188	3/16"	8.25	16.94	1373	2111	915
8⅝	.250	¼"	8.13	22.36	1826	2807	1217
10	.105	12	9.79	11.10	661	1017	441
10	.134	10	9.73	14.12	844	1296	562
10	.188	3/16"	9.62	19.70	1184	1820	789
10	.250	¼"	9.50	26.04	1575	2422	1050
10¾	.105	12	10.54	11.94	615	946	410
10¾	.134	10	10.48	15.19	785	1206	523
10¾	.188	3/16"	10.37	21.21	1101	1693	734
10¾	.250	¼"	10.25	28.04	14.65	2251	976
12	.105	12	11.79	13.34	551	847	367
12	.134	10	11.73	16.98	703	1082	469
12	.188	3/16"	11.63	23.72	987	1518	658
12	.250	¼"	11.50	31.39	1312	2018	875
12¾	.105	12	12.54	14.18	518	796	345
12¾	.134	10	12.48	18.06	662	1017	441
12¾	.188	3/16"	12.37	25.23	928	1428	619
12¾	.250	¼"	12.25	33.38	1235	1898	823
12¾	.312	5/16"	12.22	41.45	1541	2369	1027
14	.105	12	13.79	15.58	472	727	315
14	.134	10	13.73	19.85	603	927	402
14	.188	3/16"	13.63	27.74	846	1301	564
14	.250	¼"	13.50	36.72	1125	1730	750
14	.312	5/16"	13.38	45.62	1404	2159	936
16	.105	12	15.79	17.83	413	634	275
16	.134	10	15.73	22.71	527	810	351
16	.188	3/16"	15.63	31.75	740	1137	493
16	.250	¼"	15.50	42.06	984	1513	656
16	.312	5/16"	15.38	52.28	1228	1889	819



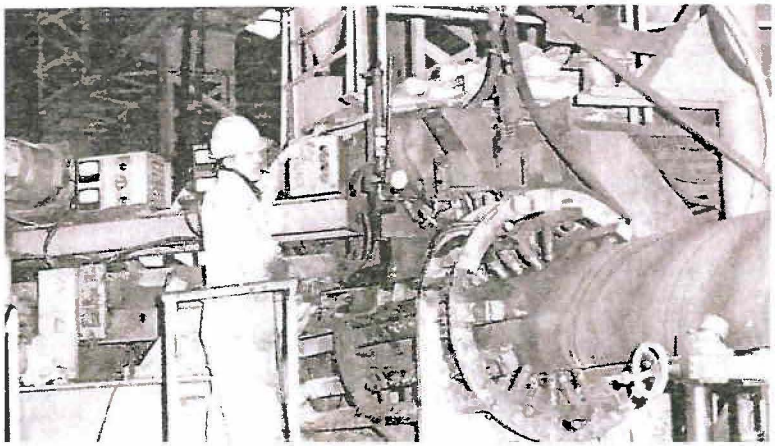
SPIRALWELD STEEL PIPE

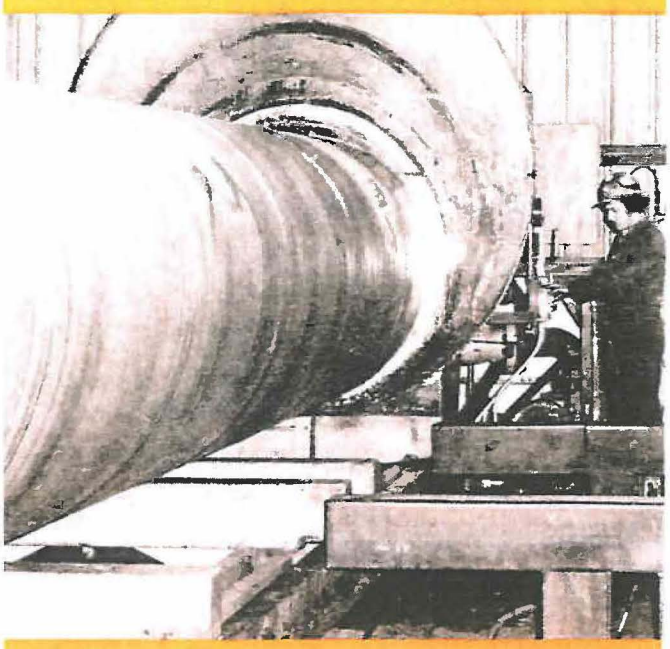
. . . manufactured by the submerged arc welding process

O.D. (INCHES)	WALL THICKNESS		I.D. (INCHES)	WEIGHT (BARE) LB./FT.	TEST PRESSURE P.S.I. (75% OF 42,000 YIELD)	HEAD	WORKING PRESSURE (21000 P.S.I.)
	DECIMAL	GAGE OR FRACTION					
18	.105	12	17.79	20.07	367	565	245
18	.134	10	17.73	25.57	469	720	312
18	.188	3/16"	17.63	35.77	658	1010	438
18	.250	1/4"	17.50	47.40	875	1345	588
18	.312	5/16"	17.38	58.95	1092	1679	728
20	.105	12	19.79	22.31	330	507	220
20	.134	10	19.73	28.43	422	648	281
20	.188	3/16"	19.63	39.78	592	909	394
20	.250	1/4"	19.50	52.74	787	1211	525
20	.312	5/16"	19.38	65.61	982	1511	655
22	.105	12	21.79	24.56	300	461	200
22	.134	10	21.73	31.30	383	588	255
22	.188	3/16"	21.63	43.80	538	826	358
22	.250	1/4"	21.50	58.08	715	1100	477
22	.312	5/16"	21.38	72.28	893	1373	595
24	.105	12	24.79	26.80	275	422	183
24	.134	10	23.73	34.16	351	540	234
24	.188	3/16"	23.63	47.82	493	759	329
24	.250	1/4"	23.50	63.42	656	1008	437
24	.312	5/16"	23.38	78.94	819	1260	546
24	.375	3/8"	23.25	94.63	984	1513	656
24	.437	7/16"	23.13	109.99	1147	1762	764
24	.500	1/2"	23.00	125.51	1312	2018	875
26	.105	12	25.79	29.04	254	390	169
26	.134	10	25.73	37.02	324	498	216
26	.188	3/16"	25.63	51.83	455	699	303
26	.250	1/4"	25.50	68.76	605	930	403
26	.312	5/16"	25.38	85.61	756	1163	504
26	.375	3/8"	25.25	102.64	908	1396	605
26	.437	7/16"	25.13	119.32	1058	1626	705
26	.500	1/2"	25.00	136.19	1211	1862	807
28	.105	12	27.79	31.29	236	362	157
28	.134	10	27.73	39.88	301	464	201
28	.188	3/16"	27.63	55.85	423	651	282
28	.250	1/4"	27.50	74.10	562	865	375
28	.312	5/16"	27.38	92.27	702	1080	468
28	.375	3/8"	27.25	110.65	843	1296	562
28	.437	7/16"	27.13	128.66	983	1511	655
28	.500	1/2"	27.00	146.87	1125	1730	750

SPIRALWELD STEEL PIPE
(Manufactured by the Submerged Arc Welding Process)

O.D. (INCHES)	WALL THICKNESS		I.D. (INCHES)	WEIGHT (BARE) LB./FT.	TEST PRESSURE P.S.I. (75% OF 42,000 YIELD)	HEAD	WORKING PRESSURE (21000 P.S.I.)
	DECIMAL	GAGE OR FRACTION					
66	.250	1/4"	65.50	175.57	238	367	159
66	.312	5/16"	65.37	218.91	297	457	198
66	.375	3/8"	65.25	262.86	357	549	238
66	.437	7/16"	65.13	306.03	417	641	278
66	.500	1/2"	65.00	349.81	477	734	318
72	.250	1/4"	71.50	191.60	218	334	145
72	.312	5/16"	71.37	238.90	273	420	182
72	.375	3/8"	71.25	286.89	328	503	218
72	.437	7/16"	71.13	334.04	382	586	254
72	.500	1/2"	71.00	381.86	437	671	291
78	.250	1/4"	77.50	207.62	201	309	134
78	.312	5/16"	77.37	258.90	252	388	168
78	.375	3/8"	77.27	310.93	302	464	201
78	.437	7/16"	77.13	362.04	352	542	235
78	.500	1/2"	77.00	413.90	403	621	269
84	.250	1/4"	83.50	223.64	187	288	125
84	.312	5/16"	83.37	278.90	234	360	156
84	.375	3/8"	83.25	334.96	281	431	187
84	.437	7/16"	83.13	390.05	327	503	218
84	.500	1/2"	83.00	445.94	375	577	250
96	.250	1/4"	95.50	255.68	164	251	109
96	.312	5/16"	95.37	318.89	204	314	136
96	.375	3/8"	95.25	383.02	246	378	164
96	.437	7/16"	95.13	446.06	286	441	191
96	.500	1/2"	95.00	510.03	328	503	218
108	.375	3/8"	107.25	431.09	218.75	336.41	145.83
108	.437	7/16"	107.13	502.07	254.92	392.03	169.95
108	.500	1/2"	107.00	574.12	291.67	448.55	194.45
108	.625	5/8"	106.75	716.81	364.58	560.68	243.06
108	.750	3/4"	106.50	859.18	437.50	672.82	291.67
120	.375	3/8"	119.25	479.16	196.88	302.77	131.25
120	.437	7/16"	119.13	558.09	229.43	352.83	152.95
120	.500	1/2"	119.00	638.21	262.50	403.69	175.00
120	.625	5/8"	118.75	796.92	328.13	504.62	218.75
120	.750	3/4"	118.50	955.31	393.75	605.54	262.50
144	.375	3/8"	143.25	575.29	164.06	252.31	109.38
144	.437	7/16"	143.13	670.11	191.19	294.02	127.46
144	.500	1/2"	143.00	766.38	218.75	336.41	145.83
144	.625	5/8"	142.75	957.14	273.44	420.51	182.29
144	.750	3/4"	142.50	1147.57	328.13	504.62	218.75





Beall Quality Control.

We produce pipe to conform to the latest American Waterworks Association specification, which is AWWA C-200, or other specifications as may be required.

The crucial measures of Beall Quality Control are the exacting laboratory tests and inspections our products undergo at every stage of production. To meet AWWA C-200 standards, we perform various tests including hydrostatic testing on our own in-plant facilities. We also have testing done by independent testing laboratories and inspectors.

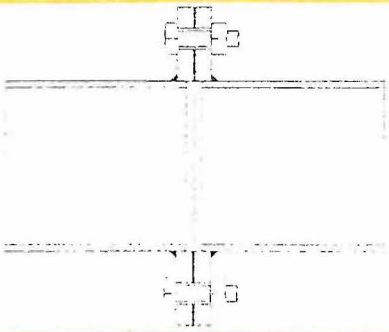
Coatings and Wrappings.

To protect pipe against corrosion, we coat it with coal tar, asphalt or other epoxy-type coatings, which provide smoother surface lining and add the benefits of reduced friction loss and improved flow characteristics. We coat and wrap to AWWA C-203 and many other specifications on request.

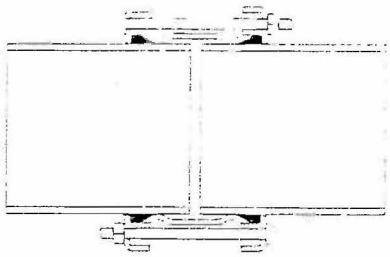
Since we have our own in-plant coating and wrapping facility, we can control quality and offer a superior product. Our in-plant coating and wrapping capability also speeds delivery service.

End Preparations.

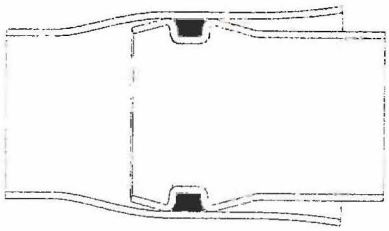
Beall AWWA and ASTM pipe is available in all the common end preparations. Ends can be formed or fitted for special connectors.



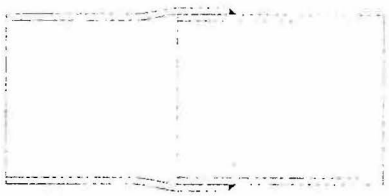
FLANGED
Light-
Weight
Irrigation



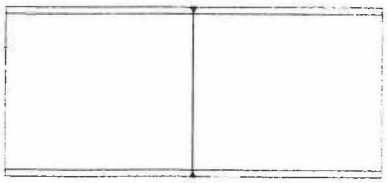
DRESSER



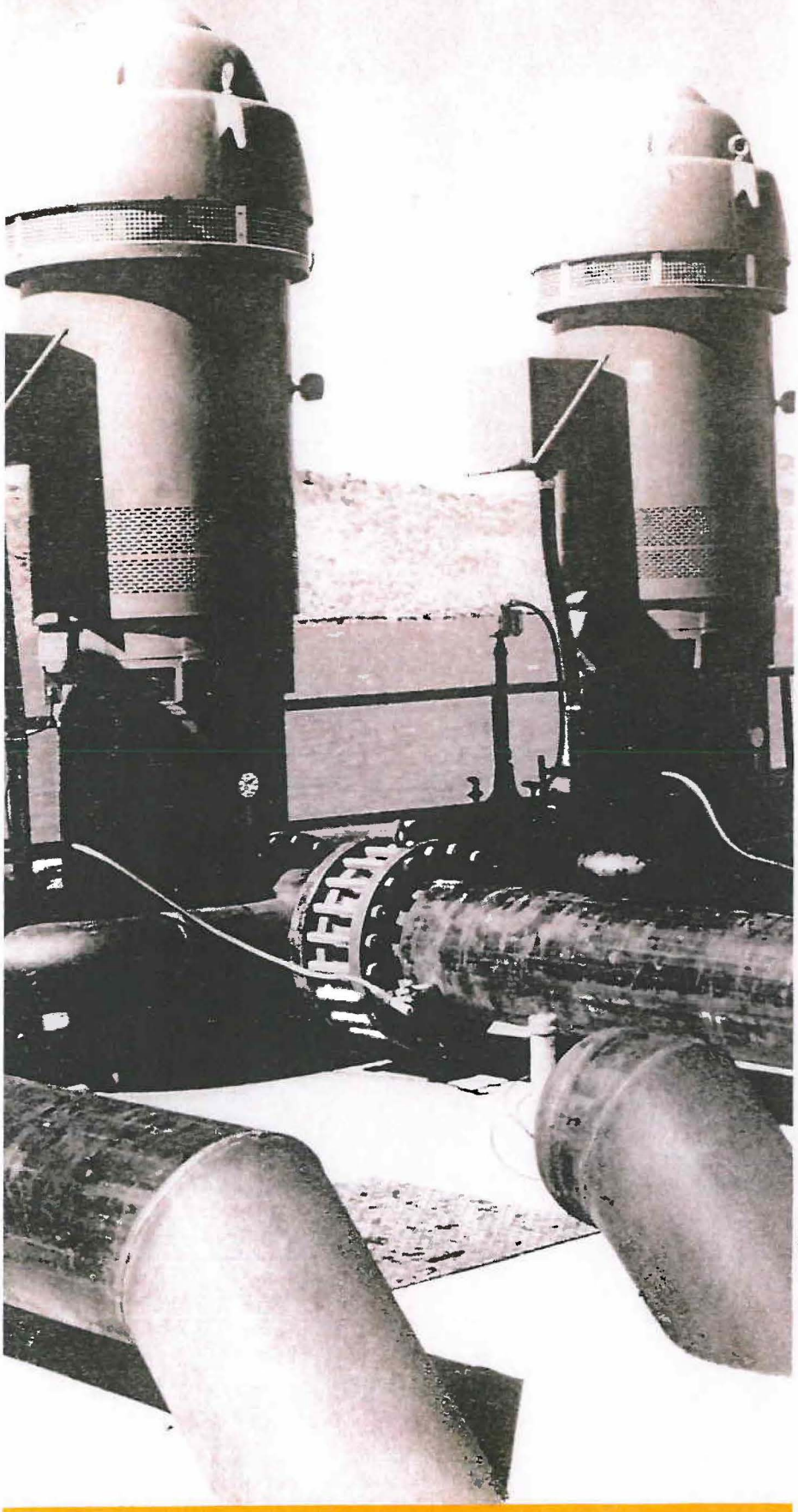
"O" RING
Bell
and
Spigot



WELD
BELL
AND
SPIGOT

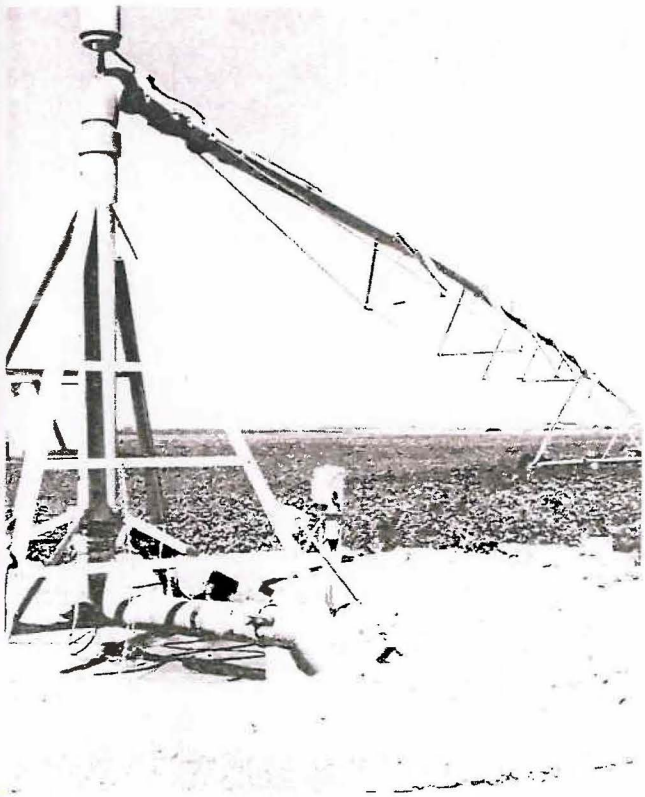


BUTT
WELD
Beveled
End



Pipe for all water and irrigation needs.

Because of great flexibility, Beall capabilities and products can serve all your piping requirements. Beall pipe can be used for river water pumping, for temporary water lines, for water well casing, and for sprinkler equipment. Beall facilities permit custom fabrication of pipe from 2½ to 146 inches in diameter for all your water and irrigation requirements.



Beall Service.

Beall service includes careful processing of customer orders, superior production facilities that allow us to fill orders quickly and completely, coating and wrapping, which we do in-plant, and on-time deliveries coordinated with customer schedule and requirement. You can rely on Beall service.

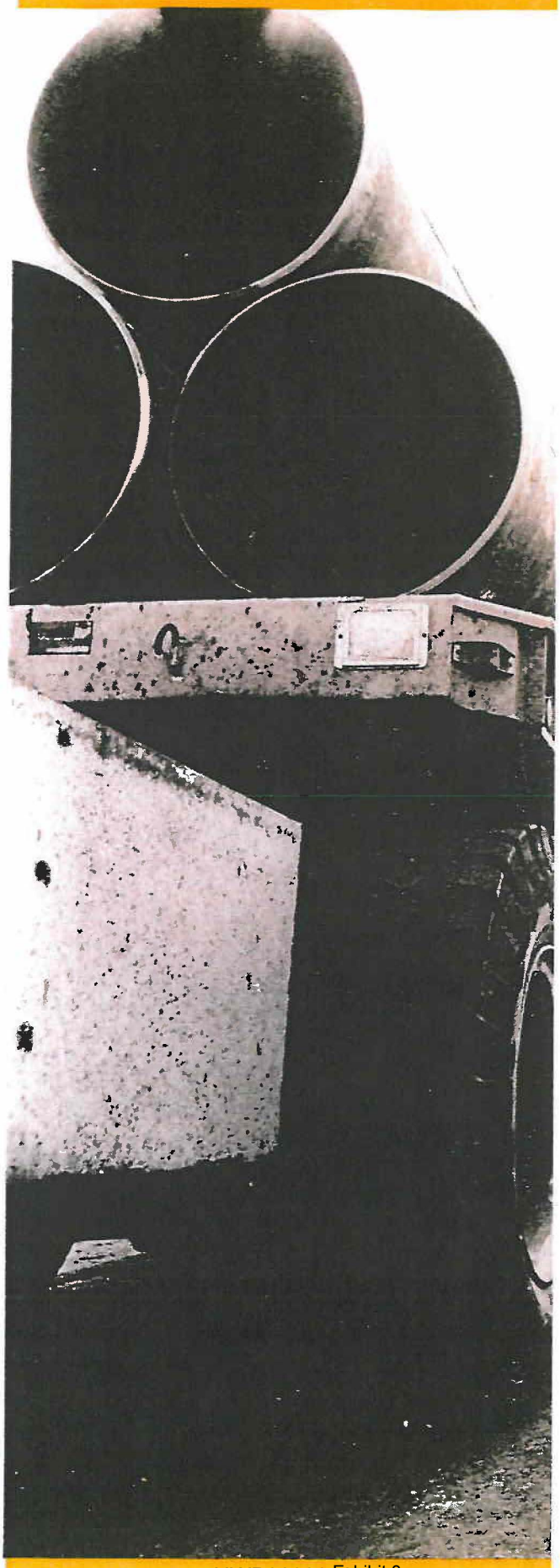
We enjoy a strategic location in Portland, Oregon, near interstate highways, on a main-line railroad, and there are two deep water ports adjacent to our plant.

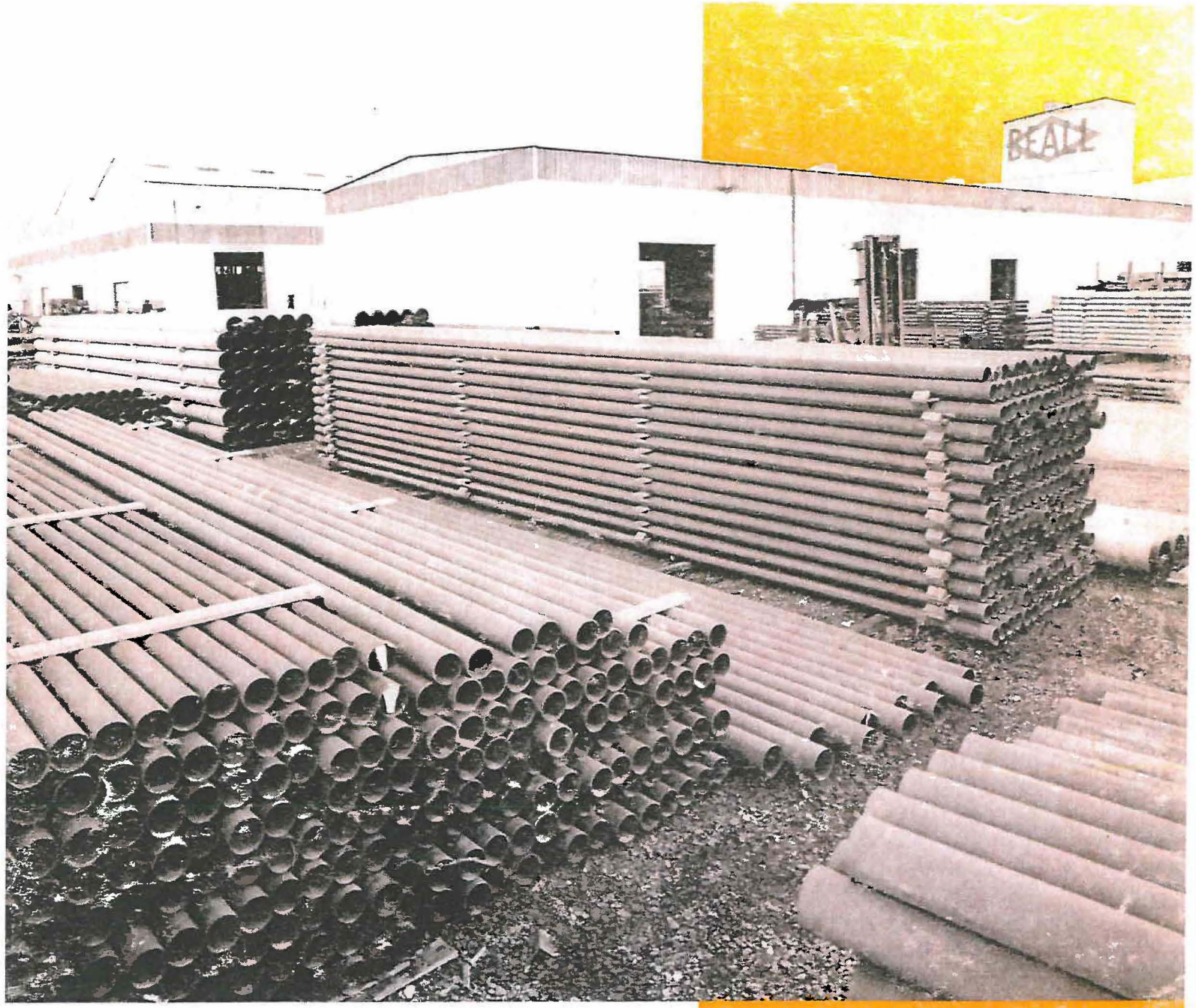
A highly important aspect of our service is our Dealer network. In addition to selling our pipe, Beall Dealers market a complete package that includes everything needed to install an irrigation system; sprinklers, valves and other equipment. See your Beall Dealer for your pipe needs. Or contact Beall Pipe & Tank Corporation.

You are invited to visit our facilities.

Beall has been in operation for 75 years. We have a proven record of making quality products and working successfully with our Dealers and customers.

As evidence of our confidence in our products, we welcome visits to our plant. We believe that customers will appreciate our dedication to excellence.





For more details and price information contact your Authorized Beall Pipe Dealer. You'll benefit from his wealth of experience that only comes from helping solve so many different piping problems. He'll put years of practical experience to work for you.

PIPE MANUFACTURERS FOR OVER 75 YEARS

AUTHORIZED BEALL PIPE DEALER

BEALL

PIPE & TANK CORPORATION

12005 N. Burgard
Portland, Oregon 97203
Telephone: (503) 286-5031

Statements and Declaration of William Tagmyer
12/6/12

On questions from Northwest Pipe Company's CERCLA counsel on December 6, 2012, to the best of my recollection, I make the following statements and declaration.

STATEMENTS

1. I have reviewed the notes of my 9/29/10 conversation with Attorney Schell and find them to be generally accurate with following additions:

   1.a The operation of Beall Pipe and Tank Corporation at Burgard (by which I mean the 27 + acres currently operated there by Northwest Pipe Co.) was treated by L.B. Foster Company, as a division and not as a separate entity from an ownership governance standpoint.

   1.b The Beall Pipe and Tank Corporation's truck tank manufacturing and repair business was moved out of the Burgard site prior to acquisition by L.B. Foster (i.e., prior to 1976).

   1.c I have no records on the stock sale from the Beall family and Okura to L.B. Foster, but L.B. Foster might. My recollection is that L.B. Foster bought 100% of the stock of Beall Pipe and Tank Corporation from Okura and the Beall family.

   1.d As the general manager at the Burgard site for L.B. Foster from 1977 to 1982 I had the normal independence of a division manager in terms of day to day operations, but periodic reports were required, and I was in daily contact with my superior at L. B. Foster, Mr. Roy Gordon. All major invoices were paid out of the San Francisco office of L. B. Foster, including such items as individual employees' expense reports. Human Relations matters were handled from both the San Francisco and Pittsburgh offices of L.B. Foster. All credit decisions were made by and thru the L.B. foster San Francisco office. Treasury and insurance functions were handled out of the Pittsburgh office of L.B. Foster. The initial site operations manager after the L.B. Foster takeover, was Bill Horton, an L.B. Foster employee from San Francisco. We had no resident operations engineer, and engineering visits and oversight were provided by engineers out of the Pittsburgh office of L.B. Foster. Capital expenditures were supervised from San Francisco and Pittsburgh, with engineers provided by L.B. Foster, based on approvals from the L.B. Foster board (there were no Beall board meetings that I know of).

   1.e In 1982, while I signed, as president of Beall Pipe Co., the deed to Multnomah Land and Equipment Co., there were no Beall shareholders or board of directors meetings to authorize the sale and I know of no resolution authorizing the sale. From my point of view, in signing the deed I was fulfilling a decision made by L.B. Foster.

2. I have reviewed the article found at page H10 of November 20, 1977 in *The Sunday Oregonian* and have the following explanatory statements:

2.a The 1977 article cites my title as general manager. Neither my superiors at L.B. Foster nor I saw my role as being president of an independent subsidiary entity. Rather I functioned as a general manager of a division, which is how L.B. Foster operated the Burgard facility. L.B. Foster exercised oversight my performance typical of a division manager; I reported to and had daily conversations with my superior at L.B. Foster, Mr. Roy Gordon. I did not operate as an independent subsidiary officer or employee.

2.b The reason I was called a "general manager" was because the original triumvirate which L.B. Foster set up to operate the site, consisting of administrative, sales and plant operations managers didn't work well, and I was asked by L.B. Foster to become the overall manager.

2.c L.B. Foster had an extensive sales and distribution activity, but it also had pipe manufacturing operations in West Virginia, Tampa, and two plants in Georgia, in addition to the Portland operation at Burgard. Like other division general managers, our operation was responsible for trying to sell product, either directly to customers or thru the L.B. Foster sales organization. While we had a capacity to produce 120,000 tons of pipe a year, we consumed only about 50,000 tons of steel annually, in 1977. Thus, L.B. Foster and I, on their behalf, were constantly looking for sales opportunities.

2.d The reporter for the *Oregonian* in 1977 may not have understood the terms he was using with regard to earnings. L.B. Foster did not have $250 million in earnings. However, it could have had $250 million in sales.

3. Prior to 1976 Northwest Pipe and Casing had a pipe manufacturing operation in Clackamas, Oregon. L.B. Foster and Northwest Pipe and Casing decided to make a joint purchase (i.e. 50-50 ownership with a "put-call" provision) of a spiral weld pipe machine and install it at Clackamas. L.B. Foster sold the products from this machine in its own name through the services of Jim Yowell, its northwest sales person for large pipe. Prior to L.B. Foster purchasing the Beall stock it exercised the put-call provision to buy out Northwest Pipe and Casing's half interest in the spiral weld pipe machine. After it purchased the Beall stock L.B. Foster moved the machine to the Burgard site where it was used by L.B. Foster to manufacture pipe. Jim Yowell continued to sell this product on behalf of L.B. Foster and under the L.B. Foster name. Thus L.B. Foster itself owned equipment and operated a major manufacturing piece of equipment at Burgard.

4. Immediately after the acquisition of stock , L.B. Foster commenced providing the estimating function for engineered projects, such large diameter water pipe and irrigation systems, for the Burgard facility.

5. Others have mentioned that the employees at Burgard were part of the L.B. Foster FOSCO retirement plan. There was no separate retirement plan for Beall. Because payroll for hourly workers must be met locally, checks to hourly employees were issued under local supervision. However, managers, including me, were paid by L.B. Foster out the Pittsburgh office.

6. When L.B. Foster acquired the Beall stock, it initially set up a triumvirate to operate the Burgard site: a plant operations person, Bill Horton; an administrative person, Aileen Roberts; and a sales person, Jim Yowell. All were and remained L.B. Foster employees paid by L.B. Foster. Mr. Horton and Ms. Roberts were from the L.B. Foster San Francisco office. Mr. Yowell was L.B. Foster's sales representative in the Northwest. At the time I was also an L.B. Foster employee and general manager of the L.B. Foster Tacoma District. I was asked about the operation and ultimately was requested to replace the 3 person management with a sole manager, which I became. This change occurred after about a year after L.B. Foster took control of the site.

7. When L.B. Foster took over the Burgard site from Beall Pipe and Tank Corporation, there was considerable continuity in the operations. The operations supervisors, foremen and employees remained the same. With one exception, the assets remained the same both before and after the transfer to L. B. Foster. The exception, as explained in #3 above, was that L. B. Foster after the takeover moved the large pipe spiral weld machine to the Burgard site, operated it there and sold some product thru L.B. Foster under its own name.

8. For many years, at the Burgard site, Beall Pipe and Tank Corporation, in addition to manufacturing pipe, operated a truck tank manufacturing and repair business, which at some point bore the name of Beall Trans-Liner. Because the business included tank repair, there likely were cleanout and other operations dealing with repairs at areas on the site. However, the truck tank manufacture and repair business had been transferred out of the Burgard site before the L.B. Foster takeover. In 1980 the name of company was changed to eliminate the "Tank" reference and became Beall Pipe Inc.

DECLARATION

I make this declaration based on my personal recollection as L.B. Foster's general manager from 1977 to 1982 of the Burgard site, now owned and or operated by Northwest Pipe Company.

Dated as of December 6, 2012

W R Tagmyer

William Tagmyer, current Chair of the
Executive Committee of
Northwest Pipe Company

CH2M HILL
2020 SW 4th Avenue
Suite 300
Portland, OR
97201-4958
Tel 503.736.4387
Fax 503.736.2026

December 13, 2012

Mr. Steven R. Schell
Attorney
Black Helterline LLP
805 Southwest Broadway
Suite 1900
Portland, Oregon 97205-3359

Subject: Northwest Pipe Company, Burgard facility, Portland, Oregon

Dear Mr. Schell:

In our discussion today you requested a letter briefly summarizing my opinion about areas of contamination identified in 1989 by consultant Dames & Moore and remediation contractor Crosby & Overton at the Northwest Pipe facility located at 12005 North Burgard Road, Portland Oregon (NWP10587-NWP10589; NWP10719-NWP10732; NWP0003896-NWP0003909; NWP0003916-NWP0003917; and NWP0003921-NWP0003928).

As we discussed, in 1989 Dames & Moore investigated the site and Crosby & Overton completed soil removal at several locations where the presence of contaminants, including polynuclear aromatic hydrocarbons (PAHs), petroleum hydrocarbons, and polychlorinated biphenyls (PCBs) were identified.

I have worked with investigating and remediating active and closed industrial sites in a wide range of settings for over 29 years. In my opinion, the types of contamination identified in these 1989 documents very likely represented, at least in part if not in the majority, historical contamination residuals related to past materials handling and waste management practices that were commonplace prior to the modern era of waste management practices. This era was initiated by several important environmental statues; namely:

- Toxic Substances Controls Act, 1976 (phased out and placed severe restrictions on liquid PCB use after 1978)
- Resource Conservation and Recovery Act, 1976 (instituted cradle to grave solid and hazardous waste management requirements)
- Comprehensive Environmental Response, Compensation, and Liability Act, 1980 (launched the Superfund era, where the financial obligations associated with improper waste management became evident)

It is logical to conclude that, prior to these statutes and subsequent inspections and enforcement, materials handling and waste management practices at industrial sites would have been more prone to causing soil and/or groundwater contamination than would modern-day practices. Conversely, improvements in these practices required to comply with such statutes and supporting regulations would lead, in the years following their implementation, to a reduced potential for releases to the environment; as intended by Congress in passing the statutes.

Consequently, in my opinion it is reasonable to conclude that at least some of the hazardous substances and petroleum products identified by investigations at the Northwest Pipe property are lingering remnants of practices that were commonplace prior to Northwest Pipe's acquisition of the property in 1982.

Please call me at 503-736-4387 if you have any questions or if this letter does not meet your needs.

Sincerely,

CH2M HILL

Ken Shump

Ken Shump, R.G.
Principal Hydrogeologist